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CELANESE CORP

FORM 10-Q
(Quarterly Report)

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Address	222 W. LAS COLINAS BLVD., SUITE 900N IRVING, TX, 75039-5421
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Symbol	CE
SIC Code	2820 - Plastic Material, Synthetic Resin/Rubber, Cellulos (No Glass)
Industry	Commodity Chemicals
Sector	Basic Materials
Fiscal Year	12/31

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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Form 10-Q

☑ **QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended March 31, 2018

Or

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

(Commission File Number) 001-32410

CELANESE CORPORATION

(Exact Name of Registrant as Specified in its Charter)

Delaware *(State or Other Jurisdiction of Incorporation or Organization)*	**98-0420726** *(I.R.S. Employer Identification No.)*
222 W. Las Colinas Blvd., Suite 900N **Irving, TX** *(Address of Principal Executive Offices)*	**75039-5421** *(Zip Code)*

(972) 443-4000
(Registrant's telephone number, including area code)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☑ No ☐

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes ☑ No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer ☑ Accelerated filer ☐ Non-accelerated filer ☐ Smaller reporting company ☐ Emerging growth company ☐
(Do not check if a smaller reporting company)

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes ☐ No ☑

The number of outstanding shares of the registrant's Series A common stock, $0.0001 par value, as of April 10, 2018 was 135,855,710 .

CELANESE CORPORATION AND SUBSIDIARIES

Form 10-Q

For the Quarterly Period Ended March 31, 2018

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Item 1. ***Financial Statements***

CELANESE CORPORATION AND SUBSIDIARIES
UNAUDITED INTERIM CONSOLIDATED STATEMENTS OF OPERATIONS

	Three Months Ended March 31,	
	2018	2017
		As Adjusted (Note 2)
	(In $ millions, except share and per share data)	
Net sales	1,851	1,471
Cost of sales	(1,336)	(1,121)
Gross profit	515	350
Selling, general and administrative expenses	(147)	(103)
Amortization of intangible assets	(6)	(4)
Research and development expenses	(18)	(17)
Other (charges) gains, net	—	(55)
Foreign exchange gain (loss), net	(1)	—
Gain (loss) on disposition of businesses and assets, net	—	(1)
Operating profit (loss)	343	170
Equity in net earnings (loss) of affiliates	58	47
Non-operating pension and other postretirement employee benefit (expense) income	26	22
Interest expense	(33)	(29)
Interest income	2	—
Dividend income - cost investments	32	29
Other income (expense), net	4	1
Earnings (loss) from continuing operations before tax	432	240
Income tax (provision) benefit	(65)	(56)
Earnings (loss) from continuing operations	367	184
Earnings (loss) from operation of discontinued operations	(2)	—
Income tax (provision) benefit from discontinued operations	—	—
Earnings (loss) from discontinued operations	(2)	—
Net earnings (loss)	365	184
Net (earnings) loss attributable to noncontrolling interests	(2)	(1)
Net earnings (loss) attributable to Celanese Corporation	363	183
Amounts attributable to Celanese Corporation		
Earnings (loss) from continuing operations	365	183
Earnings (loss) from discontinued operations	(2)	—
Net earnings (loss)	363	183
Earnings (loss) per common share - basic		
Continuing operations	2.69	1.30
Discontinued operations	(0.02)	—
Net earnings (loss) - basic	2.67	1.30
Earnings (loss) per common share - diluted		
Continuing operations	2.68	1.30
Discontinued operations	(0.02)	—
Net earnings (loss) - diluted	2.66	1.30
Weighted average shares - basic	135,916,446	140,643,860
Weighted average shares - diluted	136,383,735	140,997,403

See the accompanying notes to the unaudited interim consolidated financial statements.

CELANESE CORPORATION AND SUBSIDIARIES
UNAUDITED INTERIM CONSOLIDATED STATEMENTS OF
COMPREHENSIVE INCOME (LOSS)

	Three Months Ended March 31,	
	2018	2017
	(In $ millions)	
Net earnings (loss)	365	184
Other comprehensive income (loss), net of tax		
Foreign currency translation	49	28
Gain (loss) on cash flow hedges	(1)	(2)
Pension and postretirement benefits	1	5
Total other comprehensive income (loss), net of tax	49	31
Total comprehensive income (loss), net of tax	414	215
Comprehensive (income) loss attributable to noncontrolling interests	(2)	(1)
Comprehensive income (loss) attributable to Celanese Corporation	412	214

See the accompanying notes to the unaudited interim consolidated financial statements.

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CELANESE CORPORATION AND SUBSIDIARIES
UNAUDITED CONSOLIDATED BALANCE SHEETS

	As of March 31, 2018	As of December 31, 2017
	(In $ millions, except share data)	
ASSETS		
Current Assets		
Cash and cash equivalents (variable interest entity restricted - 2018: $18; 2017: $19)	490	576
Trade receivables - third party and affiliates (net of allowance for doubtful accounts - 2018: $9; 2017: $9; variable interest entity restricted - 2018: $5; 2017: $5)	1,205	986
Non-trade receivables, net (variable interest entity restricted - 2018: $1; 2017: $0)	271	244
Inventories	955	900
Marketable securities, at fair value	32	32
Other assets	53	54
Total current assets	3,006	2,792
Investments in affiliates	979	976
Property, plant and equipment (net of accumulated depreciation - 2018: $2,686 ; 2017: $2,584; variable interest entity restricted - 2018: $689; 2017: $697)	3,801	3,762
Deferred income taxes	182	366
Other assets (variable interest entity restricted - 2018: $7; 2017: $6)	369	338
Goodwill	1,107	1,003
Intangible assets (variable interest entity restricted - 2018: $25; 2017: $25)	336	301
Total assets	9,780	9,538
LIABILITIES AND EQUITY		
Current Liabilities		
Short-term borrowings and current installments of long-term debt - third party and affiliates	425	326
Trade payables - third party and affiliates	797	807
Other liabilities	266	354
Income taxes payable	114	72
Total current liabilities	1,602	1,559
Long-term debt, net of unamortized deferred financing costs	3,343	3,315
Deferred income taxes	219	211
Uncertain tax positions	152	156
Benefit obligations	582	585
Other liabilities	217	413
Commitments and Contingencies		
Stockholders' Equity		
Preferred stock, $0.01 par value, 100,000,000 shares authorized (2018 and 2017: 0 issued and outstanding)	—	—
Series A common stock, $0.0001 par value, 400,000,000 shares authorized (2018: 168,243,423 issued and 135,855,710 outstanding; 2017: 168,156,969 issued and 135,769,256 outstanding)	—	—
Series B common stock, $0.0001 par value, 100,000,000 shares authorized (2018 and 2017: 0 issued and outstanding)	—	—
Treasury stock, at cost (2018: 32,387,713 shares; 2017: 32,387,713 shares)	(2,031)	(2,031)
Additional paid-in capital	192	175
Retained earnings	5,220	4,920
Accumulated other comprehensive income (loss), net	(128)	(177)
Total Celanese Corporation stockholders' equity	3,253	2,887
Noncontrolling interests	412	412
Total equity	3,665	3,299
Total liabilities and equity	9,780	9,538

See the accompanying notes to the unaudited interim consolidated financial statements.

CELANESE CORPORATION AND SUBSIDIARIES
UNAUDITED INTERIM CONSOLIDATED STATEMENT OF EQUITY

	Three Months Ended March 31, 2018	
	Shares	Amount
	(In $ millions, except share data)	
Series A Common Stock		
Balance as of the beginning of the period	135,769,256	—
Stock option exercises	—	—
Purchases of treasury stock	—	—
Stock awards	86,454	—
Balance as of the end of the period	135,855,710	—
Treasury Stock		
Balance as of the beginning of the period	32,387,713	(2,031)
Purchases of treasury stock, including related fees	—	—
Balance as of the end of the period	32,387,713	(2,031)
Additional Paid-In Capital		
Balance as of the beginning of the period		175
Stock-based compensation, net of tax		17
Balance as of the end of the period		192
Retained Earnings		
Balance as of the beginning of the period		4,920
Net earnings (loss) attributable to Celanese Corporation		363
Series A common stock dividends		(63)
Balance as of the end of the period		5,220
Accumulated Other Comprehensive Income (Loss), Net		
Balance as of the beginning of the period		(177)
Other comprehensive income (loss), net of tax		49
Balance as of the end of the period		(128)
Total Celanese Corporation stockholders' equity		3,253
Noncontrolling Interests		
Balance as of the beginning of the period		412
Net earnings (loss) attributable to noncontrolling interests		2
(Distributions to) contributions from noncontrolling interests		(2)
Balance as of the end of the period		412
Total equity		3,665

See the accompanying notes to the unaudited interim consolidated financial statements.

CELANESE CORPORATION AND SUBSIDIARIES
UNAUDITED INTERIM CONSOLIDATED STATEMENTS OF CASH FLOWS

	Three Months Ended March 31,	
	2018	2017
	(In $ millions)	
Operating Activities		
Net earnings (loss)	365	184
Adjustments to reconcile net earnings (loss) to net cash provided by operating activities		
Depreciation, amortization and accretion	80	72
Pension and postretirement net periodic benefit cost	(24)	(20)
Pension and postretirement contributions	(12)	(11)
Deferred income taxes, net	(4)	14
(Gain) loss on disposition of businesses and assets, net	1	1
Stock-based compensation	22	10
Undistributed earnings in unconsolidated affiliates	19	3
Other, net	5	2
Operating cash provided by (used in) discontinued operations	—	(1)
Changes in operating assets and liabilities		
Trade receivables - third party and affiliates, net	(190)	(79)
Inventories	(27)	9
Other assets	(29)	21
Trade payables - third party and affiliates	—	6
Other liabilities	(63)	(19)
Net cash provided by (used in) operating activities	143	192
Investing Activities		
Capital expenditures on property, plant and equipment	(86)	(62)
Acquisitions, net of cash acquired	(144)	—
Proceeds from sale of businesses and assets, net	9	1
Other, net	(14)	(3)
Net cash provided by (used in) investing activities	(235)	(64)
Financing Activities		
Net change in short-term borrowings with maturities of 3 months or less	101	6
Proceeds from short-term borrowings	36	7
Repayments of short-term borrowings	(38)	(29)
Repayments of long-term debt	(31)	(53)
Purchases of treasury stock, including related fees	—	(128)
Series A common stock dividends	(63)	(51)
(Distributions to) contributions from noncontrolling interests	(2)	(4)
Other, net	(5)	(18)
Net cash provided by (used in) financing activities	(2)	(270)
Exchange rate effects on cash and cash equivalents	8	5
Net increase (decrease) in cash and cash equivalents	(86)	(137)
Cash and cash equivalents as of beginning of period	576	638
Cash and cash equivalents as of end of period	490	501

See the accompanying notes to the unaudited interim consolidated financial statements.

CELANESE CORPORATION AND SUBSIDIARIES
NOTES TO THE UNAUDITED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

1. Description of the Company and Basis of Presentation

Description of the Company

Celanese Corporation and its subsidiaries (collectively, the "Company") is a global technology and specialty materials company. The Company's business involves processing chemical raw materials, such as methanol, carbon monoxide and ethylene, and natural products, including wood pulp, into value-added chemicals, thermoplastic polymers and other chemical-based products.

Definitions

In this Quarterly Report on Form 10-Q ("Quarterly Report"), the term "Celanese" refers to Celanese Corporation, a Delaware corporation, and not its subsidiaries. The term "Celanese US" refers to the Company's subsidiary, Celanese US Holdings LLC, a Delaware limited liability company, and not its subsidiaries.

Basis of Presentation

The unaudited interim consolidated financial statements for the three months ended March 31, 2018 and 2017 contained in this Quarterly Report were prepared in accordance with accounting principles generally accepted in the United States of America ("US GAAP") for all periods presented and include the accounts of the Company, its majority owned subsidiaries over which the Company exercises control and, when applicable, variable interest entities in which the Company is the primary beneficiary. The unaudited interim consolidated financial statements and other financial information included in this Quarterly Report, unless otherwise specified, have been presented to separately show the effects of discontinued operations.

In the opinion of management, the accompanying unaudited consolidated balance sheets and related unaudited interim consolidated statements of operations, comprehensive income (loss), cash flows and equity include all adjustments, consisting only of normal recurring items necessary for their fair presentation in conformity with US GAAP. Certain information and footnote disclosures normally included in financial statements prepared in accordance with US GAAP have been condensed or omitted in accordance with rules and regulations of the Securities and Exchange Commission ("SEC"). These unaudited interim consolidated financial statements should be read in conjunction with the Company's consolidated financial statements as of and for the year ended December 31, 2017 , filed on February 9, 2018 with the SEC as part of the Company's Annual Report on Form 10-K.

Operating results for the three months ended March 31, 2018 are not necessarily indicative of the results to be expected for the entire year.

In the ordinary course of business, the Company enters into contracts and agreements relative to a number of topics, including acquisitions, dispositions, joint ventures, supply agreements, product sales and other arrangements. The Company endeavors to describe those contracts or agreements that are material to its business, results of operations or financial position. The Company may also describe some arrangements that are not material but in which the Company believes investors may have an interest or which may have been included in a Form 8-K filing. Investors should not assume the Company has described all contracts and agreements relative to the Company's business in this Quarterly Report.

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.

During the three months ended March 31, 2018 , the Company settled its dispute concerning the exercise of an option right by a partner in two of the Company's InfraServ equity affiliate investments. As a result of the settlement, the Company's ownership in InfraServ GmbH & Co. Gendorf KG and InfraServ GmbH & Co. Knapsack KG was reduced from 39% and 27% , to 30% and 22% , respectively.

The Company has reclassified certain prior period amounts due to (1) the adoption of ASU 2017-07 (defined below in Note 2) and (2) to conform to the presentation of the Company's current reportable segments (Note 19).

Estimates and Assumptions

The preparation of unaudited interim consolidated financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the unaudited interim consolidated financial statements and the reported amounts of Net sales, expenses and allocated charges during the reporting period. Significant estimates pertain to impairments of goodwill, intangible assets and other long-lived assets, purchase price allocations, restructuring costs and other (charges) gains, net, income taxes, pension and other postretirement benefits, asset retirement obligations, environmental liabilities and loss contingencies, among others. Actual results could differ from those estimates.

2. Recent Accounting Pronouncements

The following table provides a brief description of recent Accounting Standard Updates ("ASU") issued by the Financial Accounting Standards Board ("FASB"):

Standard	Description	Effective Date	Effect on the Financial Statements or Other Significant Matters
In February 2018, the FASB issued ASU 2018-02, Reclassification of Certain Tax Effects from Accumulated Other Comprehensive Income.	The new guidance allows a reclassification from accumulated other comprehensive income to retained earnings for stranded tax effects resulting from the Tax Cuts and Jobs Act and will improve the usefulness of information reported to financial statement users.	January 1, 2019. Early adoption is permitted.	The Company is currently evaluating the impact of adoption on its financial statements and related disclosures.
In August 2017, the FASB issued ASU 2017-12, Targeted Improvements to Accounting for Hedging Activities.	The new guidance improves the financial reporting of hedging relationships to better portray the economic results of an entity's risk management activities in its financial statements through changes to both the designation and measurement guidance for qualifying hedging relationships and the presentation of hedge results.	January 1, 2019. Early adoption is permitted.	The Company adopted the new guidance effective January 1, 2018, as part of the FASB's simplification initiative. The adoption of the new guidance did not have a material impact to the Company.
In March 2017, the FASB issued ASU 2017-07, Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost.	The new guidance clarifies the presentation and classification of the components of net periodic benefit costs in the consolidated statement of operations.	January 1, 2018.	The Company adopted the new guidance effective January 1, 2018, using the retrospective transition method, as part of the FASB's simplification initiative. See *Adoption of ASU 2017-07* section below for additional information.
In October 2016, the FASB issued ASU 2016-16, Intra-Entity Transfers of Assets Other Than Inventory.	The new guidance requires the income tax consequences of an intra-entity transfer of assets other than inventory to be recognized when the transfer occurs rather than deferring until an outside sale has occurred.	January 1, 2018.	The Company adopted the new guidance effective January 1, 2018, as part of the FASB's simplification initiative. The adoption of the new guidance did not have a material impact to the Company.
In August 2016, the FASB issued ASU 2016-15, Classification of Certain Cash Receipts and Cash Payments.	The new guidance clarifies the presentation and classification of certain cash receipts and cash payments in the statement of cash flows.	January 1, 2018.	The Company adopted the new guidance effective January 1, 2018, as part of the FASB's simplification initiative. The adoption of the new guidance did not have a material impact to the Company.
In February 2016, the FASB issued ASU 2016-02, Leases.	The new guidance supersedes the lease guidance under FASB Accounting Standards Codification ("ASC") Topic 840, Leases, resulting in the creation of FASB ASC Topic 842, Leases. The guidance requires a lessee to recognize in the statement of financial position a liability to make lease payments and a right-of-use asset representing its right to use the underlying asset for the lease term for both finance and operating leases.	January 1, 2019. Early adoption is permitted.	The Company is currently evaluating its population of leases, and is continuing to assess all potential impacts of the standard, but currently believes the most significant impact relates to its accounting for manufacturing and logistics equipment, and real estate operating leases. The Company anticipates recognition of additional assets and corresponding liabilities related to leases upon adoption, but has not yet quantified these at this time. The Company plans to adopt the standard effective January 1, 2019, but has not yet selected a transition method.

Standard	Description	Effective Date	Effect on the Financial Statements or Other Significant Matters
In January 2016, the FASB issued ASU 2016-01, Recognition and Measurement of Financial Assets and Financial Liabilities.	The new guidance updates certain aspects of recognition, measurement, presentation and disclosure of financial instruments.	January 1, 2018.	The Company adopted the new guidance effective January 1, 2018, using the modified retrospective approach, as part of the FASB's simplification initiative. The new guidance resulted in a cumulative-effect adjustment of less than $1 million to January 1, 2018 Retained earnings.
In May 2014, the FASB issued ASU 2014-09, Revenue from Contracts with Customers. Since that date, the FASB has issued additional ASUs clarifying certain aspects of ASU 2014-09.	The new guidance requires entities to recognize revenue in a way that depicts the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled to in exchange for those goods or services. The new guidance provides alternative methods of adoption. Subsequent guidance issued after May 2014 did not change the core principle of ASU 2014-09.	January 1, 2018.	The Company adopted the new guidance effective January 1, 2018, using the modified retrospective approach, as part of the FASB's simplification initiative. The adoption of the new guidance resulted in less than $1 million impact to the consolidated financial statements and related disclosures (See Note 20).

Adoption of ASU 2017-07

ASU 2017-07 requires an entity to report the service cost component in the same line item or items as other compensation costs arising from services rendered by the pertinent employees during the period. The other components of net benefit cost are required to be presented in the statement of operations separately from the service cost component and outside a subtotal of Operating profit (loss). The new guidance represents a change in accounting principle. The Company adopted ASU 2017-07 on January 1, 2018 using the retrospective transition method. The adoption of this accounting standard resulted in a change in certain previously reported amounts, as follows:

	Three Months Ended March 31, 2017		
	As previously reported	Adoption of ASU 2017-07	As Adjusted
	(In $ millions)		
Cost of sales	(1,119)	(2)	(1,121)
Selling, general and administrative expenses	(83)	(20)	(103)
Operating profit (loss)	192	(22)	170
Non-operating pension and other postretirement employee benefit (expense) income	—	22	22

The adoption of this accounting standard had no impact on the previously reported Earnings (loss) from continuing operations or Net earnings (loss) for this period.

3. Acquisitions, Dispositions and Plant Closures

Acquisitions

- ***Omni Plastics***

On February 1, 2018, using cash on hand and borrowings under the Company's senior unsecured revolving credit facility, the Company acquired 100% of the ownership interests of Omni Plastics, L.L.C. and its subsidiaries ("Omni Plastics"). Omni Plastics specializes in custom compounding of various engineered thermoplastic materials. The acquisition further strengthens the Company's global asset base by adding compounding capacity in the Americas. The acquisition was accounted for as a business combination and the acquired operations are included in the Engineered Materials segment.

Pro forma financial information since the respective acquisition date has not been provided as the acquisition did not have a material impact on the Company's financial information. The Company allocated the purchase price of the acquisition to identifiable assets acquired and liabilities assumed based on their estimated fair values as of the acquisition date. The excess of the purchase price over the aggregate fair values was recorded as goodwill. The Company calculated the fair value of the assets acquired using the income, market or cost approach (or a combination thereof). Fair values were determined based on Level 3 inputs including estimated future cash flows, discount rates, royalty rates, growth rates, sales projections, retention rates and terminal values, all of which require significant management judgment and are susceptible to change. The purchase price allocation is based upon preliminary information and is subject to change if additional information about the facts and circumstances that existed at the acquisition date becomes available. The final fair value of the net assets acquired may result in adjustments to the assets and liabilities, including goodwill. However, any subsequent measurement period adjustments are not expected to have a material impact on the Company's results of operations.

The preliminary purchase price allocation for the Omni Plastics acquisition is as follows:

	As of February 1, 2018
	(In $ millions)
Cash and cash equivalents	2
Trade receivables - third party and affiliates	12
Inventories	13
Property, plant and equipment, net	19
Intangible assets (Note 7)	35
Goodwill [1] (Note 7)	84
Other assets	1
Total fair value of assets acquired	166
Trade payables - third party and affiliates	(8)
Total debt	(12)
Total fair value of liabilities assumed	(20)
Net assets acquired	146

[1] Goodwill consists of expected revenue and operating synergies resulting from the acquisition, all of which is deductible for income tax purposes.

The amount of pro forma Net earnings (loss) of Omni Plastics included in the Company's unaudited interim consolidated statement of operations was less than 1% (unaudited) of its consolidated Net earnings (loss) had the acquisition occurred as of the beginning of 2018. The amount of Omni Plastics' Net earnings (loss) consolidated by the Company since the acquisition date was not material.

- ***Acetate Tow Joint Venture***

In June 2017, Celanese, through various subsidiaries, entered into an agreement with affiliates of The Blackstone Group L.P. (the "Blackstone Entities") to form a joint venture which would combine substantially all of the operations of the Company's cellulose derivatives business and the operations of the Rhodia Acetow cellulose acetate business formerly operated by Solvay S.A. and acquired by the Blackstone Entities in June 2017. The parties were subsequently unable to reach an agreement with the European Commission on acceptable conditions to allow the proposed joint venture to proceed. The demands by the European Commission eliminated the advantages at the heart of the transaction. As a result, on March 19, 2018, the Company and the Blackstone Entities abandoned their agreement to form the proposed joint venture.

- ***Nilit Plastics***

In May 2017, using cash on hand and borrowings under the Company's senior unsecured revolving credit facility, the Company acquired the nylon compounding division of Nilit Group ("Nilit"), an independent producer of high performance nylon resins, fibers and compounds. Celanese acquired the nylon compounding product portfolio, customer agreements and manufacturing, technology and commercial facilities. The acquisition of Nilit increases the Company's global engineered materials product platforms, extends the operational model, technical and industry solutions capabilities and expands project pipelines. The acquisition was accounted for as a business combination and the acquired operations are included in the Engineered Materials segment. The purchase price allocation was based on preliminary information and is subject to change if additional information about the facts and circumstances that existed at the acquisition date becomes available. The final fair value of the net assets acquired may result in adjustments to the assets and liabilities, including goodwill. Since the acquisition date, the Company made certain adjustments to its purchase price allocation to adjust taxes and working capital, which resulted in a $2 million reduction to goodwill. Any subsequent measurement period adjustments are not expected to have a material impact on the Company's results of operations.

4. Ventures and Variable Interest Entities

Consolidated Variable Interest Entities

The Company has a joint venture, Fairway Methanol LLC ("Fairway"), with Mitsui & Co., Ltd., of Tokyo, Japan ("Mitsui"), in which the Company owns 50% of Fairway, for the production of methanol at the Company's integrated chemical plant in Clear Lake, Texas. The methanol unit utilizes natural gas in the US Gulf Coast region as a feedstock and benefits from the existing infrastructure at the Company's Clear Lake facility. Both Mitsui and the Company supply their own natural gas to Fairway in exchange for methanol tolling under a cost-plus off-take arrangement.

The Company determined that Fairway is a variable interest entity ("VIE") in which the Company is the primary beneficiary. Under the terms of the joint venture agreements, the Company provides site services and day-to-day operations for the methanol facility. In addition, the joint venture agreements provide that the Company indemnifies Mitsui for environmental obligations that exceed a specified threshold, as well as an equity option between the partners. Accordingly, the Company consolidates the venture and records a noncontrolling interest for the share of the venture owned by Mitsui. Fairway is included in the Company's Acetyl Intermediates segment.

The carrying amount of the assets and liabilities associated with Fairway included in the unaudited consolidated balance sheets are as follows:

	As of March 31, 2018	As of December 31, 2017
	(In $ millions)	
Cash and cash equivalents	18	19
Trade receivables, net - third party & affiliate	9	9
Non-trade receivables, net	1	—
Property, plant and equipment (net of accumulated depreciation - 2018: $100; 2017: $90)	689	697
Intangible assets (net of accumulated amortization - 2018: $3; 2017: $2)	25	25
Other assets	7	6
Total assets [1]	749	756
Trade payables	7	16
Other liabilities [2]	5	4
Total debt	5	5
Deferred income taxes	3	3
Total liabilities	20	28

(1) Assets can only be used to settle the obligations of Fairway.

(2) Primarily represents amounts owed by Fairway to the Company for reimbursement of expenditures.

Nonconsolidated Variable Interest Entities

The Company holds variable interests in entities that supply certain raw materials and services to the Company. The variable interests primarily relate to cost-plus contractual arrangements with the suppliers and recovery of capital expenditures for certain plant assets plus a rate of return on such assets. Liabilities for such supplier recoveries of capital expenditures have been recorded as capital lease obligations. The entities are not consolidated because the Company is not the primary beneficiary of the entities as it does not have the power to direct the activities of the entities that most significantly impact the entities' economic performance. The Company's maximum exposure to loss as a result of its involvement with these VIEs as of March 31, 2018 , relates primarily to the recovery of capital expenditures for certain property, plant and equipment.

The carrying amount of the assets and liabilities associated with the obligations to nonconsolidated VIEs, as well as the maximum exposure to loss relating to these nonconsolidated VIEs are as follows:

	As of March 31, 2018	As of December 31, 2017
	(In $ millions)	
Property, plant and equipment, net	49	53
Trade payables	33	25
Current installments of long-term debt	13	18
Long-term debt	74	76
Total liabilities	120	119
Maximum exposure to loss	165	164

The difference between the total liabilities associated with obligations to nonconsolidated VIEs and the maximum exposure to loss primarily represents take-or-pay obligations for services included in the Company's unconditional purchase obligations (Note 18).

5. Marketable Securities, at Fair Value

The Company's nonqualified trusts hold available-for-sale securities for funding requirements of the Company's nonqualified pension plans (Note 11) as follows:

	As of March 31, 2018	As of December 31, 2017
	(In $ millions)	
Amortized cost	32	32
Gross unrealized gain	—	—
Gross unrealized loss	—	—
Fair value	32	32

6. Inventories

	As of March 31, 2018	As of December 31, 2017
	(In $ millions)	
Finished goods	610	591
Work-in-process	58	57
Raw materials and supplies	287	252
Total	955	900

7. Goodwill and Intangible Assets, Net

Goodwill

	Engineered Materials	Acetate Tow	Industrial Specialties	Acetyl Intermediates	Total
			(In $ millions)		
As of December 31, 2017	643	149	40	171	1,003
Acquisitions (Note 3)	84	—	—	—	84
Exchange rate changes	14	1	—	5	20
As of March 31, 2018 [1]	741	150	40	176	1,107

[1] There were $0 million of accumulated impairment losses as of March 31, 2018 .

Intangible Assets, Net

Finite-lived intangible assets are as follows:

	Licenses	Customer-Related Intangible Assets	Developed Technology	Covenants Not to Compete and Other	Total
			(In $ millions)		
Gross Asset Value					
As of December 31, 2017	38	640	45	54	777
Acquisitions (Note 3)	—	32	—	3	35 [1]
Exchange rate changes	1	14	1	—	16
As of March 31, 2018	39	686	46	57	828
Accumulated Amortization					
As of December 31, 2017	(33)	(496)	(30)	(32)	(591)
Amortization	—	(4)	(1)	(1)	(6)
Exchange rate changes	(1)	(10)	(1)	—	(12)
As of March 31, 2018	(34)	(510)	(32)	(33)	(609)
Net book value	5	176	14	24	219

[1] Represents intangible assets acquired related to Omni Plastics (Note 3) with a weighted average amortization period of 11 years .

Indefinite-lived intangible assets are as follows:

	Trademarks and Trade Names
	(In $ millions)
As of December 31, 2017	115
Acquisitions (Note 3)	—
Accumulated impairment losses	—
Exchange rate changes	2
As of March 31, 2018	117

For the three months ended March 31, 2018 , the Company did not renew or extend any intangible assets.

Estimated amortization expense for the succeeding five fiscal years is as follows:

	(In $ millions)
2019	21
2020	19
2021	18
2022	17
2023	15

8. Current Other Liabilities

	As of March 31, 2018	As of December 31, 2017
	(In $ millions)	
Asset retirement obligations	11	19
Benefit obligations (Note 11)	30	30
Customer rebates	46	65
Derivatives (Note 16)	3	3
Environmental (Note 12)	18	14
Insurance	4	5
Interest	25	17
Restructuring (Note 14)	4	5
Salaries and benefits	65	113
Sales and use tax/foreign withholding tax payable	19	16
Other	41	67
Total	266	354

9. Noncurrent Other Liabilities

	As of March 31, 2018	As of December 31, 2017
	(In $ millions)	
Asset retirement obligations	7	7
Deferred proceeds	48	47
Deferred revenue	6	6
Environmental (Note 12)	57	59
Income taxes payable	—	197
Insurance	43	43
Other	56	54
Total	217	413

10. Debt

	As of March 31, 2018	As of December 31, 2017
	(In $ millions)	
Short-Term Borrowings and Current Installments of Long-Term Debt - Third Party and Affiliates		
Current installments of long-term debt	62	63
Short-term borrowings, including amounts due to affiliates [1]	89	86
Revolving credit facility [2]	197	97
Accounts receivable securitization facility [3]	77	80
Total	425	326

[1] The weighted average interest rate was 2.8% and 2.8% as of March 31, 2018 and December 31, 2017 , respectively.

[2] The weighted average interest rate was 3.3% and 4.1% as of March 31, 2018 and December 31, 2017 , respectively.

[3] The weighted average interest rate was 2.4% and 2.1% as of March 31, 2018 and December 31, 2017 , respectively.

	As of March 31, 2018	As of December 31, 2017
	(In $ millions)	
Long-Term Debt		
Senior unsecured term loan due 2021 [1]	488	494
Senior unsecured notes due 2019, interest rate of 3.250%	370	360
Senior unsecured notes due 2021, interest rate of 5.875%	400	400
Senior unsecured notes due 2022, interest rate of 4.625%	500	500
Senior unsecured notes due 2023, interest rate of 1.125%	922	897
Senior unsecured notes due 2025, interest rate of 1.250%	369	359
Pollution control and industrial revenue bonds due at various dates through 2030, interest rates ranging from 4.05% to 5.00%	169	169
Nilit bank loans due at various dates through 2026 (Note 3) [2]	12	11
Obligations under capital leases due at various dates through 2054	194	208
Subtotal	3,424	3,398
Unamortized debt issuance costs [3]	(19)	(20)
Current installments of long-term debt	(62)	(63)
Total	3,343	3,315

[1] The margin for borrowings under the senior unsecured term loan due 2021 was 1.5% above LIBOR at current Company credit ratings.

[2] The weighted average interest rate was 1.3% and 1.3% as of March 31, 2018 and December 31, 2017 , respectively.

[3] Related to the Company's long-term debt, excluding obligations under capital leases.

Senior Credit Facilities

In July 2016, Celanese, Celanese US and certain subsidiaries entered into a new senior credit agreement ("Credit Agreement") consisting of a $500 million senior unsecured term loan and a $1.0 billion senior unsecured revolving credit facility (with a letter of credit sublimit), each maturing in 2021. The Credit Agreement is guaranteed by Celanese, Celanese US and substantially all of its domestic subsidiaries (the "Subsidiary Guarantors").

The Company's debt balances and amounts available for borrowing under its senior unsecured revolving credit facility are as follows:

	As of March 31, 2018
	(In $ millions)
Revolving Credit Facility	
Borrowings outstanding [1]	197
Letters of credit issued	—
Available for borrowing [2]	803

[1] The Company borrowed $435 million and repaid $335 million under its senior unsecured revolving credit facility during the three months ended March 31, 2018 .

[2] The margin for borrowings under the senior unsecured revolving credit facility was 1.5% above LIBOR at current Company credit ratings.

Senior Notes

The Company has outstanding senior unsecured notes, issued in public offerings registered under the Securities Act of 1933 ("Securities Act"), as amended (collectively, the "Senior Notes"). The Senior Notes were issued by Celanese US and are guaranteed on a senior unsecured basis by Celanese and the Subsidiary Guarantors.

Accounts Receivable Securitization Facility

The Company has a US accounts receivable securitization facility involving receivables of certain of its domestic subsidiaries of the Company transferred to a wholly-owned, "bankruptcy remote" special purpose subsidiary of the Company ("SPE"). The securitization facility, which permits cash borrowings and letters of credit, expires in July 2019. All of the SPE's assets have been pledged to the administrative agent in support of the SPE's obligations under the facility.

The Company's debt balances and amounts available for borrowing under its securitization facility are as follows:

	As of March 31, 2018
	(In $ millions)
Accounts Receivable Securitization Facility	
Borrowings outstanding [1]	77
Letters of credit issued	29
Available for borrowing	3
Total borrowing base	109
Maximum borrowing base [2]	120

[1] The Company borrowed $25 million and repaid $28 million during the three months ended March 31, 2018 .

[2] Outstanding accounts receivable transferred to the SPE was $166 million .

Covenants

The Company's material financing arrangements contain customary covenants, including the maintenance of certain financial ratios, events of default and change of control provisions. Failure to comply with these covenants, or the occurrence of any other event of default, could result in acceleration of the borrowings and other financial obligations. The Company is in compliance with all covenants related to its debt agreements as of March 31, 2018 .

11. Benefit Obligations

The components of net periodic benefit cost are as follows:

	Three Months Ended March 31,			
	2018		2017	
	Pension Benefits	Post-retirement Benefits	Pension Benefits	Post-retirement Benefits
	(In $ millions)			
Service cost	2	—	2	—
Interest cost	26	—	27	—
Expected return on plan assets	(52)	—	(49)	—
Total	(24)	—	(20)	—

Benefit obligation funding is as follows:

	As of March 31, 2018	Total Expected 2018
	(In $ millions)	
Cash contributions to defined benefit pension plans	6	23
Benefit payments to nonqualified pension plans	5	21
Benefit payments to other postretirement benefit plans	1	5
Cash contributions to German multiemployer defined benefit pension plans [1]	2	8

[1] The Company makes contributions based on specified percentages of employee contributions.

The Company's estimates of its US defined benefit pension plan contributions reflect the provisions of the Pension Protection Act of 2006.

12. Environmental

The Company is subject to environmental laws and regulations worldwide that impose limitations on the discharge of pollutants into the air and water, establish standards for the treatment, storage and disposal of solid and hazardous wastes, and impose record keeping and notification requirements. Failure to timely comply with these laws and regulations may expose the Company to penalties. The Company believes that it is in substantial compliance with all applicable environmental laws and regulations and engages in an ongoing process of updating its controls to mitigate compliance risks. The Company is also subject to retained environmental obligations specified in various contractual agreements arising from the divestiture of certain businesses by the Company or one of its predecessor companies.

The components of environmental remediation reserves are as follows:

	As of March 31, 2018	As of December 31, 2017
	(In $ millions)	
Demerger obligations (Note 18)	28	28
Divestiture obligations (Note 18)	18	17
Active sites	15	15
US Superfund sites	12	11
Other environmental remediation reserves	2	2
Total	75	73

Remediation

Due to its industrial history and through retained contractual and legal obligations, the Company has the obligation to remediate specific areas on its own sites as well as on divested, demerger, orphan or US Superfund sites (as defined below). In addition, as part of the demerger agreement between the Company and Hoechst AG ("Hoechst"), a specified portion of the responsibility for environmental liabilities from a number of Hoechst divestitures was transferred to the Company (Note 18). Certain of these sites, at which the Company maintains continuing involvement, were and continue to be designated as discontinued operations when closed. The Company provides for such obligations when the event of loss is probable and reasonably estimable. The Company believes that environmental remediation costs will not have a material adverse effect on the financial position of the Company, but may have a material adverse effect on the results of operations or cash flows in any given period.

US Superfund Sites

In the US, the Company may be subject to substantial claims brought by US federal or state regulatory agencies or private individuals pursuant to statutory authority or common law. In particular, the Company has a potential liability under the US Federal Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended, and related state laws (collectively referred to as "Superfund") for investigation and cleanup costs at certain sites. At most of these sites, numerous companies, including the Company, or one of its predecessor companies, have been notified that the US Environmental Protection Agency ("EPA"), state governing bodies or private individuals consider such companies to be potentially responsible parties ("PRP") under Superfund or related laws. The proceedings relating to these sites are in various stages. The cleanup process has not been completed at most sites, and the status of the insurance coverage for some of these proceedings is uncertain. Consequently, the Company cannot accurately determine its ultimate liability for investigation or cleanup costs at these sites.

As events progress at each site for which it has been named a PRP, the Company accrues, as appropriate, a liability for site cleanup. Such liabilities include all costs that are probable and can be reasonably estimated. In establishing these liabilities, the Company considers the contaminants of concern, the potential impact thereof, the relationship of the contaminants of concern to its current and historic operations, its shipment of waste to a site, its percentage of total waste shipped to the site, the types of wastes involved, the conclusions of any studies, the magnitude of any remedial actions that may be necessary and the number and viability of other PRPs. Often the Company joins with other PRPs to sign joint defense agreements that settle, among PRPs, each party's percentage allocation of costs at the site. Although the ultimate liability may differ from the estimate, the Company routinely reviews the liabilities and revises the estimate, as appropriate, based on the most current information available.

One such site is the Diamond Alkali Superfund Site, which is comprised of a number of sub-sites, including the Lower Passaic River Study Area, which is the lower 17-mile stretch of the Passaic River ("Lower Passaic River Site"), and the Newark Bay Area. The Company and 70 other companies are parties to a May 2007 Administrative Order on Consent with the EPA to perform a Remedial Investigation/Feasibility Study ("RI/FS") at the Lower Passaic River Site in order to identify the levels of contaminants and potential cleanup actions, including the potential migration of contaminants between the Lower Passaic River Site and the Newark Bay Area. Work on the RI/FS is ongoing, with a goal to complete it in 2018.

In March 2016, the EPA issued its final Record of Decision concerning the remediation of the lower 8.3 miles of the Lower Passaic River Site ("Lower 8.3 Miles"). Pursuant to the EPA's Record of Decision, the Lower 8.3 Miles must be dredged bank to bank and an engineered cap must be installed at an EPA estimated cost of approximately $1.4 billion . The Company owned and/or operated facilities in the vicinity of the Lower 8.3 Miles, but has found no evidence that it contributed any of the contaminants of concern to the Passaic River. The Company is vigorously defending this matter and currently believes that its ultimate allocable share of the cleanup costs with respect to the Lower Passaic River Site, estimated at less than 1% , will not be material to the Company's results of operations, cash flows or financial position.

13. Stockholders' Equity

Common Stock

The Company's Board of Directors follows a policy of declaring, subject to legally available funds, a quarterly cash dividend on each share of the Company's Series A common stock, par value $0.0001 per share ("Common Stock"), unless the Company's Board of Directors, in its sole discretion, determines otherwise.

The Company's Board of Directors approved increases in the Company's Common Stock cash dividend rates as follows:

	Increase	Quarterly Common Stock Cash Dividend	Annual Common Stock Cash Dividend	Effective Date
	(In percentages)	(In $ per share)		
April 2017	28	0.46	1.84	May 2017

Treasury Stock

	Three Months Ended March 31,		Total From February 2008 Through March 31, 2018
	2018	2017	
Shares repurchased	—	1,461,966	39,779,019
Average purchase price per share	$ —	$ 89.95	$ 58.71
Shares repurchased (in $ millions)	$ —	$ 131	$ 2,335
Aggregate Board of Directors repurchase authorizations during the period (in $ millions) [1]	$ —	$ —	$ 3,866

[1] These authorizations give management discretion in determining the timing and conditions under which shares may be repurchased. This repurchase program began in February 2008 and does not have an expiration date.

The purchase of treasury stock reduces the number of shares outstanding. The repurchased shares may be used by the Company for compensation programs utilizing the Company's stock and other corporate purposes. The Company accounts for treasury stock using the cost method and includes treasury stock as a component of stockholders' equity.

Other Comprehensive Income (Loss), Net

	Three Months Ended March 31,					
	2018			2017		
	Gross Amount	Income Tax (Provision) Benefit	Net Amount	Gross Amount	Income Tax (Provision) Benefit	Net Amount
	(In $ millions)					
Foreign currency translation	45	4	49	28	—	28
Gain (loss) on cash flow hedges	(2)	1	(1)	(2)	—	(2)
Pension and postretirement benefits	1	—	1	5	—	5
Total	44	5	49	31	—	31

Adjustments to Accumulated other comprehensive income (loss), net, are as follows:

	Foreign Currency Translation	Gain (Loss) on Cash Flow Hedges (Note 16)	Pension and Postretirement Benefits (Note 11)	Accumulated Other Comprehensive Income (Loss), Net
	(In $ millions)			
As of December 31, 2017	(176)	2	(3)	(177)
Other comprehensive income (loss) before reclassifications	45	(2)	1	44
Amounts reclassified from accumulated other comprehensive income (loss)	—	—	—	—
Income tax (provision) benefit	4	1	—	5
As of March 31, 2018	(127)	1	(2)	(128)

14. Other (Charges) Gains, Net

	Three Months Ended March 31,	
	2018	2017
	(In $ millions)	
Restructuring	—	(2)
Plant/office closures	—	(53)
Total	—	(55)

During the three months ended March 31, 2017 , the Company recorded $2 million of employee termination benefits primarily related to the Company's ongoing efforts to align its businesses around its core value drivers.

During the three months ended March 31, 2017 , the Company provided notice of termination of a contract with a key raw materials supplier at its ethanol production unit in Nanjing, China. As a result, the Company recorded an estimated $53 million of plant/office closure costs primarily consisting of a $27 million contract termination charge and an $18 million reduction to its non-income tax receivable. The Nanjing, China ethanol production unit is included in the Company's Acetyl Intermediates segment.

The changes in the restructuring reserves by business segment are as follows:

	Engineered Materials	Acetate Tow	Industrial Specialties	Acetyl Intermediates	Other	Total
	(In $ millions)					
Employee Termination Benefits						
As of December 31, 2017	1	—	—	1	1	3
Additions	—	—	—	—	—	—
Cash payments	(1)	—	—	—	—	(1)
Other changes	—	—	—	—	—	—
Exchange rate changes	—	—	—	—	—	—
As of March 31, 2018	—	—	—	1	1	2
Other Plant/Office Closures						
As of December 31, 2017	—	—	—	2	—	2
Additions	—	—	—	—	—	—
Cash payments	—	—	—	—	—	—
Other changes	—	—	—	—	—	—
Exchange rate changes	—	—	—	—	—	—
As of March 31, 2018	—	—	—	2	—	2
Total	—	—	—	3	1	4

15. Income Taxes

	Three Months Ended March 31,	
	2018	2017
	(In percentages)	
Effective income tax rate	15	23

The lower effective income tax rate for the three months ended March 31, 2018 compared to the same period in 2017 is primarily due to the corporate tax rate reduction in the US from enacted tax legislation commonly referred to as the Tax Cuts and Jobs Act ("TCJA") and decreases in losses in jurisdictions not providing tax benefit.

In December 2017, the TCJA was enacted and is effective January 1, 2018. ASC 740, *Accounting for Income Taxes* , requires companies to recognize the effects of tax law changes in the period of enactment. This overhaul of the US tax law made a number of substantial changes, including the reduction of the corporate tax rate from 35% to 21%, establishing a dividends received deduction for dividends paid by foreign subsidiaries to the US, elimination or limitation of certain deductions (interest, domestic production activities and executive compensation), imposing a mandatory tax on previously unrepatriated earnings

accumulated offshore since 1986 and establishing global minimum income tax and base erosion tax provisions related to offshore activities and affiliated party payments.

Due to the timing of the new tax law and the substantial changes it brings, the SEC issued Staff Accounting Bulletin No. 118 ("SAB 118"), which provides registrants a measurement period to report the impact of the new US tax law. During the measurement period, provisional amounts for the effects of the law are recorded to the extent a reasonable estimate can be made. To the extent that all information necessary is not available, prepared or analyzed, companies may recognize provisional estimated amounts for a period of up to one year following enactment of the TCJA.

For year-end 2017, the Company recorded provisional amounts for impacts of the new tax law including: the deemed repatriation tax on post 1986 accumulated earnings and profits, the deferred tax rate change effect of the new law, gross foreign tax credit carryforwards and related valuation allowances to offset foreign tax credit carryforwards. Certain items or estimates that result in impacts of the TCJA being provisional include: detailed foreign earnings calculations for 2017 and 2018, projected foreign cash balances for certain foreign subsidiaries and finalized computations of foreign tax credit availability. Finally, the Company considers it likely that further technical guidance regarding certain components of the new provisions included in the TCJA, as well as clarity regarding state income tax conformity to current federal tax code, may be issued. During the three months ended March 31, 2018 , the Company recorded increases to provisional amounts for valuation allowances on foreign tax credits of $24 million . The changes in provisional amounts are primarily due to refined estimates of foreign source income and expense apportionment during the credit carryforward period. The Company will continue to refine provisional amounts for the impacts of the TCJA as more refined information and further guidance become available.

During the three months ended March 31, 2018 , the Company's uncertain tax positions decreased $5 million , primarily due to favorable technical clarifications in Germany, partially offset by an increase in US positions and foreign currency exchange fluctuations.

In connection with the Company's US federal income tax audit for 2009 and 2010, the Company has received $192 million of proposed pre-tax adjustments related to various intercompany charges. In January 2018, the Company received proposed pre-tax adjustments for its 2011 and 2012 audit cycle in the amount of $198 million . In the event the Company is wholly unsuccessful in its defense and absent expected offsetting adjustments from foreign tax authorities, the proposed adjustments would result in the consumption of approximately $136 million of prior foreign tax credit carryforwards, which are substantially offset with a valuation allowance due to uncertain recoverability. The Company believes these proposed adjustments to be without merit and is vigorously defending its position.

16. Derivative Financial Instruments

Net Investment Hedges

The Company uses derivative instruments, such as foreign currency forwards, and non-derivative financial instruments, such as foreign currency denominated debt, that may give rise to foreign currency transaction gains or losses to hedge the foreign currency exposure of net investments in foreign operations. Accordingly, the effective portion of gains and losses from remeasurement of derivative and non-derivative financial instruments is included in foreign currency translation within Accumulated other comprehensive income (loss), net in the unaudited consolidated balance sheets. Gains and losses are reclassified to earnings in the period the hedged investment is sold or liquidated.

The total notional amount of foreign currency denominated debt designated as a net investment hedge of net investments in foreign operations are as follows:

	As of March 31, 2018	As of December 31, 2017
	(In € millions)	
Total	1,050	1,050

Derivatives Not Designated As Hedges

Foreign Currency Forwards and Swaps

Gross notional values of the foreign currency forwards and swaps not designated as hedges are as follows:

	As of March 31, 2018	As of December 31, 2017
	(In $ millions)	
Total	935	740

Information regarding changes in the fair value of the Company's derivative and non-derivative instruments is as follows:

	Gain (Loss) Recognized in Other Comprehensive Income (Loss)		Gain (Loss) Recognized in Earnings (Loss)		
	Three Months Ended March 31,				
	2018	2017	2018	2017	Statement of Operations Classification
	(In $ millions)				
Designated as Cash Flow Hedges					
Commodity swaps	(2)	(1)	—	1	Cost of sales
Total	(2)	(1)	—	1	
Designated as Net Investment Hedges					
Foreign currency denominated debt (Note 10)	(35)	(13)	—	—	N/A
Total	(35)	(13)	—	—	
Not Designated as Hedges					
Foreign currency forwards and swaps	—	—	(4)	1	Foreign exchange gain (loss), net; Other income (expense), net
Total	—	—	(4)	1	

See Note 17 for further information regarding the fair value of the Company's derivative instruments.

Certain of the Company's commodity swaps and foreign currency forwards and swaps permit the Company to net settle all contracts with the counterparty through a single payment in an agreed upon currency in the event of default or early termination of the contract, similar to a master netting arrangement.

Information regarding the gross amounts of the Company's derivative instruments and the amounts offset in the unaudited consolidated balance sheets is as follows:

	As of March 31, 2018	As of December 31, 2017
	(In $ millions)	
Derivative Assets		
Gross amount recognized	8	13
Gross amount offset in the consolidated balance sheets	5	4
Net amount presented in the consolidated balance sheets	3	9
Gross amount not offset in the consolidated balance sheets	1	3
Net amount	2	6

	As of March 31, 2018	As of December 31, 2017
	(In $ millions)	
Derivative Liabilities		
Gross amount recognized	8	7
Gross amount offset in the consolidated balance sheets	5	4
Net amount presented in the consolidated balance sheets	3	3
Gross amount not offset in the consolidated balance sheets	1	3
Net amount	2	—

17. Fair Value Measurements

The Company's financial assets and liabilities are measured at fair value on a recurring basis as follows:

Derivatives. Derivative financial instruments, including commodity swaps and foreign currency forwards and swaps, are valued in the market using discounted cash flow techniques. These techniques incorporate Level 1 and Level 2 fair value measurement inputs such as spot rates and foreign currency exchange rates. These market inputs are utilized in the discounted cash flow calculation considering the instrument's term, notional amount, discount rate and credit risk. Significant inputs to the derivative valuation for commodity swaps and foreign currency forwards and swaps are observable in the active markets and are classified as Level 2 in the fair value measurement hierarchy.

	Fair Value Measurement			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Total	Balance Sheet Classification
	(In $ millions)			
As of March 31, 2018				
Derivatives Designated as Cash Flow Hedges				
Commodity swaps	—	1	1	Current Other assets
Derivatives Not Designated as Hedges				
Foreign currency forwards and swaps	—	2	2	Current Other assets
Total assets	—	3	3	
Derivatives Not Designated as Hedges				
Foreign currency forwards and swaps	—	(3)	(3)	Current Other liabilities
Total liabilities	—	(3)	(3)	
As of December 31, 2017				
Derivatives Designated as Cash Flow Hedges				
Commodity swaps	—	2	2	Current Other assets
Commodity swaps	—	2	2	Noncurrent Other assets
Derivatives Not Designated as Hedges				
Foreign currency forwards and swaps	—	5	5	Current Other assets
Total assets	—	9	9	
Derivatives Not Designated as Hedges				
Foreign currency forwards and swaps	—	(3)	(3)	Current Other liabilities
Total liabilities	—	(3)	(3)	

Carrying values and fair values of financial instruments that are not carried at fair value are as follows:

		Fair Value Measurement		
	Carrying Amount	Significant Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)	Total
	(In $ millions)			
As of March 31, 2018				
Cost investments	165	—	—	—
Insurance contracts in nonqualified trusts	42	42	—	42
Long-term debt, including current installments of long-term debt	3,424	3,310	194	3,504
As of December 31, 2017				
Cost investments	159	—	—	—
Insurance contracts in nonqualified trusts	42	42	—	42
Long-term debt, including current installments of long-term debt	3,398	3,299	208	3,507

In general, the cost investments included in the table above are not publicly traded and their fair values are not readily determinable. As such, the Company believes the carrying values approximate fair value. Insurance contracts in nonqualified trusts consist of long-term fixed income securities, which are valued using independent vendor pricing models with observable inputs in the active market and therefore represent a Level 2 fair value measurement. The fair value of long-term debt is based on valuations from third-party banks and market quotations and is classified as Level 2 in the fair value measurement hierarchy. The fair value of obligations under capital leases, which are included in long-term debt, is based on lease payments and discount rates, which are not observable in the market and therefore represents a Level 3 fair value measurement.

As of March 31, 2018 , and December 31, 2017 , the fair values of cash and cash equivalents, receivables, trade payables, short-term borrowings and the current installments of long-term debt approximate carrying values due to the short-term nature of these instruments. These items have been excluded from the table with the exception of the current installments of long-term debt.

18. Commitments and Contingencies

Commitments

Guarantees

The Company has agreed to guarantee or indemnify third parties for environmental and other liabilities pursuant to a variety of agreements, including asset and business divestiture agreements, leases, settlement agreements and various agreements with affiliated companies. Although many of these obligations contain monetary and/or time limitations, others do not provide such limitations. The Company has accrued for all probable and reasonably estimable losses associated with all known matters or claims. These known obligations include the following:

- ***Demerger Obligations***

In connection with the Hoechst demerger, the Company agreed to indemnify Hoechst, and its legal successors, for various liabilities under the demerger agreement, including for environmental liabilities associated with contamination arising either from environmental damage in general ("Category A") or under 19 divestiture agreements entered into by Hoechst prior to the demerger ("Category B") (Note 12).

The Company's obligation to indemnify Hoechst, and its legal successors, is capped under Category B at €250 million . If and to the extent the environmental damage should exceed €750 million in aggregate, the Company's obligation to indemnify Hoechst and its legal successors applies, but is then limited to 33.33% of the remediation cost without further limitations. Cumulative payments under the divestiture agreements as of March 31, 2018 , are $82 million . Most of the divestiture agreements have become time barred and/or any notified environmental damage claims have been partially settled.

The Company has also undertaken in the demerger agreement to indemnify Hoechst and its legal successors for (i) 33.33% of any and all Category A liabilities that result from Hoechst being held as the responsible party pursuant to public law or current or future environmental law or by third parties pursuant to private or public law related to contamination and (ii) liabilities that Hoechst is required to discharge, including tax liabilities, which are associated with businesses that were included in the demerger but were not demerged due to legal restrictions on the transfers of such items. These indemnities do not provide for any monetary or time limitations. The Company has not been requested by Hoechst to make any payments in connection with this indemnification. Accordingly, the Company has not made any payments to Hoechst and its legal successors.

Based on the Company's evaluation of currently available information, including the lack of requests for indemnification, the Company cannot estimate the Possible Loss for the remaining demerger obligations, if any, in excess of amounts accrued.

- ***Divestiture Obligations***

The Company and its predecessor companies agreed to indemnify third-party purchasers of former businesses and assets for various pre-closing conditions, as well as for breaches of representations, warranties and covenants. Such liabilities also include environmental liability, product liability, antitrust and other liabilities. These indemnifications and guarantees represent standard contractual terms associated with typical divestiture agreements and, other than environmental liabilities, the Company does not believe that they expose the Company to significant risk (Note 12).

The Company has divested numerous businesses, investments and facilities through agreements containing indemnifications or guarantees to the purchasers. Many of the obligations contain monetary and/or time limitations, which extend through 2037 . The aggregate amount of outstanding indemnifications and guarantees provided for under these agreements is $123 million as of March 31, 2018 . Other agreements do not provide for any monetary or time limitations.

Based on the Company's evaluation of currently available information, including the number of requests for indemnification or other payment received by the Company, the Company cannot estimate the Possible Loss for the remaining divestiture obligations, if any, in excess of amounts accrued.

Purchase Obligations

In the normal course of business, the Company enters into various purchase commitments for goods and services. The Company maintains a number of "take-or-pay" contracts for purchases of raw materials, utilities and other services. Certain of the contracts contain a contract termination buy-out provision that allows for the Company to exit the contracts for amounts less than the remaining take-or-pay obligations. Additionally, the Company has other outstanding commitments representing maintenance and service agreements, energy and utility agreements, consulting contracts and software agreements. As of March 31, 2018 , the Company had unconditional purchase obligations of $1.7 billion , which extend through 2036 .

Contingencies

The Company is involved in legal and regulatory proceedings, lawsuits, claims and investigations incidental to the normal conduct of business, relating to such matters as product liability, land disputes, insurance coverage disputes, commercial contracts, employment, antitrust or competition compliance, intellectual property, personal injury and other actions in tort, workers' compensation, chemical exposure, asbestos exposure, taxes, trade compliance, acquisitions and divestitures, claims of legacy stockholders, past waste disposal practices and release of chemicals into the environment. The Company is actively defending those matters where the Company is named as a defendant and, based on the current facts, does not believe the outcomes from these matters will be material to the Company's results of operations, cash flows or financial position.

European Commission

In May 2017, the Company learned that the European Commission opened a competition law investigation involving certain subsidiaries of the Company with respect to certain ethylene purchases. The Company is cooperating with the European Commission. Because the investigation is on-going and the many uncertainties and variables involved, the Company is unable at this time to determine the outcome of this investigation and whether, and in what amount, any potential fines would be assessed.

19. Segment Information

Effective January 1, 2018, the Company reorganized its operating and reportable segments to align with recent structural and management reporting changes. The change reflects the movement of its food ingredients business from the Consumer Specialties reportable segment into the Engineered Materials reportable segment. The former Consumer Specialties reportable segment was renamed the Acetate Tow segment, and the former Advanced Engineered Materials reportable segment was renamed the Engineered Materials segment. This reorganization better reflects how the Company manages its food ingredients' related products commercially. Engineered Materials and food ingredients are both project-based models which focus on delivering customized solutions and are led by the same senior management team.

	Engineered Materials	Acetate Tow	Industrial Specialties	Acetyl Intermediates	Other Activities	Eliminations	Consolidated
				(In $ millions)			
				Three Months Ended March 31, 2018			
Net sales	665	168	274 [1]	871 [2]	—	(127)	1,851
Other (charges) gains, net (Note 14)	—	—	—	—	—	—	—
Operating profit (loss)	127	46	23	231	(83)	(1)	343
Equity in net earnings (loss) of affiliates	54	—	—	1	3	—	58
Depreciation and amortization	32	10	9	26	2	—	79
Capital expenditures	21	—	4	30	2	—	57 [3]
				As of March 31, 2018			
Goodwill and intangible assets, net	1,035	155	46	207	—	—	1,443
Total assets	4,111	1,063	834	2,680	1,092	—	9,780
				Three Months Ended March 31, 2017 - As Adjusted (Note 2)			
Net sales	514	191	245 [1]	619 [2]	—	(98)	1,471
Other (charges) gains, net (Note 14)	—	(1)	—	(53)	(1)	—	(55)
Operating profit (loss)	104	62	25	27	(48)	—	170
Equity in net earnings (loss) of affiliates	43	—	—	1	3	—	47
Depreciation and amortization	25	10	8	26	2	—	71
Capital expenditures	10	6	4	20	1	—	41 [3]
				As of December 31, 2017			
Goodwill and intangible assets, net	902	154	46	202	—	—	1,304
Total assets	3,866	1,163	861	2,657	991	—	9,538

(1) Includes intersegment sales of $2 million and $1 million for the three months ended March 31, 2018 and 2017 , respectively.

(2) Includes intersegment sales of $125 million and $97 million for the three months ended March 31, 2018 and 2017 , respectively.

(3) Includes a decrease in accrued capital expenditures of $29 million and $21 million for the three months ended March 31, 2018 and 2017 , respectively.

20. Revenue Recognition

Accounting Policies

Revenue is recognized when performance obligations under the terms of a contract with a customer are satisfied. The majority of the Company's contracts have a single performance obligation to transfer products. Accordingly, the Company recognizes revenue when title and risk of loss have been transferred to the customer, generally at the time of shipment of products. Revenue is measured as the amount of consideration the Company expects to receive in exchange for transferring products and is generally based upon a negotiated, formula, list or fixed price. The Company sells its products both directly to customers and through distributors generally under agreements with payment terms typically less than 90 days.

The Company has elected to account for shipping and handling as activities to fulfill the promise to transfer the good. As such, shipping and handling fees billed to customers in a sales transaction are recorded in Net sales and shipping and handling costs incurred are recorded in Cost of sales. The Company has elected to exclude from Net sales any value add, sales and other taxes which it collects concurrent with revenue-producing activities. These accounting policy elections are consistent with the manner in which the Company historically recorded shipping and handling fees and taxes.

The adoption of ASU 2014-09 resulted in an immaterial impact to the individual financial statement line items of the Company's unaudited interim consolidated statement of operations during the three months ended March 31, 2017 .

Contract Estimates

The nature of certain of the Company's contracts gives rise to variable consideration, which may be constrained, including retrospective volume-based rebates to certain customers. The Company issues retrospective volume-based rebates to customers when they purchase a certain volume level, and the rebates are applied retroactively to prior purchases. The Company also issues prospective volume-based rebates to customers when they purchase a certain volume level, and the rebates are applied to future purchases. Prospective volume-based rebates represent a material right within the contract and therefore are considered to be separate performance obligations. For both retrospective and prospective volume-based rebates, the Company estimates the level of volumes based on anticipated purchases at the beginning of the period and records a rebate accrual for each purchase toward the requisite rebate volume. These estimated rebates are included in the transaction price of the Company's contracts with customers as a reduction to Net sales and are included in Current Other liabilities in the Consolidated Balance Sheets (Note 8). This methodology is consistent with the manner in which the Company historically estimated and recorded volume-based rebates.

The majority of the Company's revenue is derived from contracts (i) with an original expected length of one year or less and (ii) contracts for which it recognizes revenue at the amount in which it has the right to invoice as product is delivered. The Company has elected the practical expedient not to disclose the value of remaining performance obligations associated with these types of contracts. However, the Company has certain contracts that represent take-or-pay revenue arrangements in which the Company's performance obligations extend over multiple years. As of March 31, 2018 , the Company had $910 million of remaining performance obligations related to take-or-pay contracts. The Company expects to recognize approximately $198 million of its remaining performance obligations as Net sales in 2018, $220 million in 2019, an additional $ 180 million in 2020 and the balance thereafter.

The Company has certain contracts which contain performance obligations which are immaterial in the context of the contract with the customer. The Company has elected the practical expedient not to assess whether these promised goods or services are performance obligations.

Contract Balances

Contract liabilities primarily relate to advances or deposits received from the Company's customers before revenue is recognized. These amounts are recorded as deferred revenue and are included in Noncurrent Other liabilities in the Consolidated Balance Sheets (Note 9).

The Company does not have any material contract assets as of March 31, 2018.

Disaggregated Revenue

In general, the Company's business segmentation is aligned according to the nature and economic characteristics of its products and customer relationships and provides meaningful disaggregation of each business segment's results of operations.

The Company manages its Engineered Materials business segment through its project management pipeline, which is comprised of a broad range of projects which are solutions-based and are tailored to each customers' unique needs. Projects are identified and selected based on success rate and may involve a number of different polymers per project for use in multiple end-use applications. Therefore, the Company is agnostic toward products and end-use markets for the Engineered Materials business segment.

Within the Acetate Tow business segment, the Company's primary product is acetate tow, which is managed through contracts with a few major tobacco companies and accounts for a significant amount of filters used in cigarette production worldwide.

The Company manages its Industrial Specialties and Acetyl Intermediates business segments by leveraging its ability to sell chemicals upstream to end-use markets or downstream to its emulsion polymers business (within its Industrial Specialties segment). Decisions to sell upstream and geographically or downstream and along the acetyl chain are based on market demand, trade flows and maximizing the value of its chemicals. Therefore, the Company's strategic focus is on executing within this integrated chain model and less on driving product-specific revenue.

Further disaggregation of Net sales by business segment and geographic destination is as follows:

	Three Months Ended March 31, 2018
	(In $ millions)
Engineered Materials	
North America	179
Europe and Africa	337
Asia-Pacific	132
South America	17
Total	665
Acetate Tow	
North America	35
Europe and Africa	70
Asia-Pacific	51
South America	12
Total	168
Industrial Specialties	
North America	88
Europe and Africa	136
Asia-Pacific	44
South America	4
Total [(1)]	272
Acetyl Intermediates	
North America	202
Europe and Africa	181
Asia-Pacific	334
South America	29
Total [(2)]	746

(1) Excludes intersegment sales of $2 million for the three months ended March 31, 2018 .

(2) Excludes intersegment sales of $125 million for the three months ended March 31, 2018 .

21. Earnings (Loss) Per Share

	Three Months Ended March 31,	
	2018	2017
	(In $ millions, except share data)	
Amounts attributable to Celanese Corporation		
Earnings (loss) from continuing operations	365	183
Earnings (loss) from discontinued operations	(2)	—
Net earnings (loss)	363	183
Weighted average shares - basic	135,916,446	140,643,860
Incremental shares attributable to equity awards	467,289	353,543
Weighted average shares - diluted	136,383,735	140,997,403

During the three months ended March 31, 2018 and 2017 , there were no anti-dilutive equity awards excluded from the computation of diluted net earnings per share.

22. Consolidating Guarantor Financial Information

The Senior Notes were issued by Celanese US ("Issuer") and are guaranteed by Celanese Corporation ("Parent Guarantor") and the Subsidiary Guarantors (Note 10). The Issuer and Subsidiary Guarantors are 100% owned subsidiaries of the Parent Guarantor. The Parent Guarantor and Subsidiary Guarantors have guaranteed the Notes fully and unconditionally and jointly and severally.

For cash management purposes, the Company transfers cash between the Parent Guarantor, Issuer, Subsidiary Guarantors and non-guarantors through intercompany financing arrangements, contributions or declaration of dividends between the respective parent and its subsidiaries. The transfer of cash under these activities facilitates the ability of the recipient to make specified third-party payments for principal and interest on the Company's outstanding debt, Common Stock dividends and Common Stock repurchases. The unaudited interim consolidating statements of cash flows for the three months ended March 31, 2018 and 2017 present such intercompany financing activities, contributions and dividends consistent with how such activity would be presented in a stand-alone statement of cash flows.

The Company has not presented separate financial information and other disclosures for each of its Subsidiary Guarantors because it believes such financial information and other disclosures would not provide investors with any additional information that would be material in evaluating the sufficiency of the guarantees.

The unaudited interim consolidating financial statements for the Parent Guarantor, the Issuer, the Subsidiary Guarantors and the non-guarantors are as follows:

CELANESE CORPORATION AND SUBSIDIARIES
UNAUDITED INTERIM CONSOLIDATING STATEMENT OF OPERATIONS

	Three Months Ended March 31, 2018					
	Parent Guarantor	Issuer	Subsidiary Guarantors	Non-Guarantors	Eliminations	Consolidated
	(In $ millions)					
Net sales	—	—	600	1,554	(303)	1,851
Cost of sales	—	—	(464)	(1,178)	306	(1,336)
Gross profit	—	—	136	376	3	515
Selling, general and administrative expenses	—	—	(60)	(87)	—	(147)
Amortization of intangible assets	—	—	(2)	(4)	—	(6)
Research and development expenses	—	—	(8)	(10)	—	(18)
Other (charges) gains, net	—	—	—	—	—	—
Foreign exchange gain (loss), net	—	—	—	(1)	—	(1)
Gain (loss) on disposition of businesses and assets, net	—	—	(2)	2	—	—
Operating profit (loss)	—	—	64	276	3	343
Equity in net earnings (loss) of affiliates	363	360	267	53	(985)	58
Non-operating pension and other postretirement employee benefit (expense) income	—	—	23	3	—	26
Interest expense	—	(5)	(29)	(9)	10	(33)
Interest income	—	8	2	2	(10)	2
Dividend income - cost investments	—	—	—	32	—	32
Other income (expense), net	—	1	1	2	—	4
Earnings (loss) from continuing operations before tax	363	364	328	359	(982)	432
Income tax (provision) benefit	—	(1)	(37)	(27)	—	(65)
Earnings (loss) from continuing operations	363	363	291	332	(982)	367
Earnings (loss) from operation of discontinued operations	—	—	—	(2)	—	(2)
Income tax (provision) benefit from discontinued operations	—	—	—	—	—	—
Earnings (loss) from discontinued operations	—	—	—	(2)	—	(2)
Net earnings (loss)	363	363	291	330	(982)	365
Net (earnings) loss attributable to noncontrolling interests	—	—	—	(2)	—	(2)
Net earnings (loss) attributable to Celanese Corporation	363	363	291	328	(982)	363

CELANESE CORPORATION AND SUBSIDIARIES
UNAUDITED INTERIM CONSOLIDATING STATEMENT OF OPERATIONS

	Three Months Ended March 31, 2017 - As Adjusted (Note 2)					
	Parent Guarantor	Issuer	Subsidiary Guarantors	Non-Guarantors	Eliminations	Consolidated
	(In $ millions)					
Net sales	—	—	589	1,177	(295)	1,471
Cost of sales	—	—	(445)	(966)	290	(1,121)
Gross profit	—	—	144	211	(5)	350
Selling, general and administrative expenses	—	—	(34)	(69)	—	(103)
Amortization of intangible assets	—	—	(1)	(3)	—	(4)
Research and development expenses	—	—	(7)	(10)	—	(17)
Other (charges) gains, net	—	—	(6)	(49)	—	(55)
Foreign exchange gain (loss), net	—	—	—	—	—	—
Gain (loss) on disposition of businesses and assets, net	—	—	(2)	1	—	(1)
Operating profit (loss)	—	—	94	81	(5)	170
Equity in net earnings (loss) of affiliates	183	174	101	43	(454)	47
Non-operating pension and other postretirement employee benefit (expense) income	—	—	20	2	—	22
Interest expense	—	(6)	(23)	(7)	7	(29)
Interest income	—	6	1	—	(7)	—
Dividend income - cost investments	—	—	—	29	—	29
Other income (expense), net	—	—	—	1	—	1
Earnings (loss) from continuing operations before tax	183	174	193	149	(459)	240
Income tax (provision) benefit	—	9	(63)	1	(3)	(56)
Earnings (loss) from continuing operations	183	183	130	150	(462)	184
Earnings (loss) from operation of discontinued operations	—	—	—	—	—	—
Income tax (provision) benefit from discontinued operations	—	—	—	—	—	—
Earnings (loss) from discontinued operations	—	—	—	—	—	—
Net earnings (loss)	183	183	130	150	(462)	184
Net (earnings) loss attributable to noncontrolling interests	—	—	—	(1)	—	(1)
Net earnings (loss) attributable to Celanese Corporation	183	183	130	149	(462)	183

CELANESE CORPORATION AND SUBSIDIARIES
UNAUDITED INTERIM CONSOLIDATING STATEMENTS OF COMPREHENSIVE INCOME (LOSS)

	Three Months Ended March 31, 2018					
	Parent Guarantor	Issuer	Subsidiary Guarantors	Non-Guarantors	Eliminations	Consolidated
	(In $ millions)					
Net earnings (loss)	363	363	291	330	(982)	365
Other comprehensive income (loss), net of tax						
Foreign currency translation	49	49	63	74	(186)	49
Gain (loss) on cash flow hedges	(1)	(1)	(1)	(1)	3	(1)
Pension and postretirement benefits	1	1	1	1	(3)	1
Total other comprehensive income (loss), net of tax	49	49	63	74	(186)	49
Total comprehensive income (loss), net of tax	412	412	354	404	(1,168)	414
Comprehensive (income) loss attributable to noncontrolling interests	—	—	—	(2)	—	(2)
Comprehensive income (loss) attributable to Celanese Corporation	412	412	354	402	(1,168)	412

	Three Months Ended March 31, 2017					
	Parent Guarantor	Issuer	Subsidiary Guarantors	Non-Guarantors	Eliminations	Consolidated
	(In $ millions)					
Net earnings (loss)	183	183	130	150	(462)	184
Other comprehensive income (loss), net of tax						
Foreign currency translation	28	28	30	39	(97)	28
Gain (loss) on cash flow hedges	(2)	(2)	(2)	(2)	6	(2)
Pension and postretirement benefits	5	5	4	6	(15)	5
Total other comprehensive income (loss), net of tax	31	31	32	43	(106)	31
Total comprehensive income (loss), net of tax	214	214	162	193	(568)	215
Comprehensive (income) loss attributable to noncontrolling interests	—	—	—	(1)	—	(1)
Comprehensive income (loss) attributable to Celanese Corporation	214	214	162	192	(568)	214

CELANESE CORPORATION AND SUBSIDIARIES
UNAUDITED CONSOLIDATING BALANCE SHEET

	As of March 31, 2018					
	Parent Guarantor	Issuer	Subsidiary Guarantors	Non-Guarantors	Eliminations	Consolidated
	(In $ millions)					
ASSETS						
Current Assets						
Cash and cash equivalents	—	2	111	377	—	490
Trade receivables - third party and affiliates	—	—	160	1,209	(164)	1,205
Non-trade receivables, net	38	486	301	441	(995)	271
Inventories, net	—	—	281	719	(45)	955
Marketable securities, at fair value	—	—	32	—	—	32
Other assets	—	14	8	55	(24)	53
Total current assets	38	502	893	2,801	(1,228)	3,006
Investments in affiliates	3,215	4,461	4,140	861	(11,698)	979
Property, plant and equipment, net	—	—	1,181	2,620	—	3,801
Deferred income taxes	—	14	12	159	(3)	182
Other assets	—	1,519	214	153	(1,517)	369
Goodwill	—	—	399	708	—	1,107
Intangible assets, net	—	—	82	254	—	336
Total assets	3,253	6,496	6,921	7,556	(14,446)	9,780
LIABILITIES AND EQUITY						
Current Liabilities						
Short-term borrowings and current installments of long-term debt - third party and affiliates	—	83	151	466	(275)	425
Trade payables - third party and affiliates	—	—	288	673	(164)	797
Other liabilities	—	38	264	217	(253)	266
Income taxes payable	—	—	501	103	(490)	114
Total current liabilities	—	121	1,204	1,459	(1,182)	1,602
Noncurrent Liabilities						
Long-term debt	—	3,160	1,476	231	(1,524)	3,343
Deferred income taxes	—	—	—	223	(4)	219
Uncertain tax positions	—	—	9	145	(2)	152
Benefit obligations	—	—	273	309	—	582
Other liabilities	—	—	55	162	—	217
Total noncurrent liabilities	—	3,160	1,813	1,070	(1,530)	4,513
Total Celanese Corporation stockholders' equity	3,253	3,215	3,904	4,615	(11,734)	3,253
Noncontrolling interests	—	—	—	412	—	412
Total equity	3,253	3,215	3,904	5,027	(11,734)	3,665
Total liabilities and equity	3,253	6,496	6,921	7,556	(14,446)	9,780

CELANESE CORPORATION AND SUBSIDIARIES
UNAUDITED CONSOLIDATING BALANCE SHEET

	As of December 31, 2017					
	Parent Guarantor	Issuer	Subsidiary Guarantors	Non-Guarantors	Eliminations	Consolidated
	(In $ millions)					
ASSETS						
Current Assets						
Cash and cash equivalents	—	—	230	346	—	576
Trade receivables - third party and affiliates	—	—	89	988	(91)	986
Non-trade receivables, net	38	482	279	385	(940)	244
Inventories, net	—	—	277	672	(49)	900
Marketable securities, at fair value	—	—	32	—	—	32
Other assets	—	60	12	93	(111)	54
Total current assets	38	542	919	2,484	(1,191)	2,792
Investments in affiliates	2,850	4,283	3,916	861	(10,934)	976
Property, plant and equipment, net	—	—	1,145	2,617	—	3,762
Deferred income taxes	—	6	206	158	(4)	366
Other assets	—	1,295	171	165	(1,293)	338
Goodwill	—	—	314	689	—	1,003
Intangible assets, net	—	—	48	253	—	301
Total assets	2,888	6,126	6,719	7,227	(13,422)	9,538
LIABILITIES AND EQUITY						
Current Liabilities						
Short-term borrowings and current installments of long-term debt - third party and affiliates	—	76	148	369	(267)	326
Trade payables - third party and affiliates	—	1	300	598	(92)	807
Other liabilities	—	71	302	273	(292)	354
Income taxes payable	—	—	471	92	(491)	72
Total current liabilities	—	148	1,221	1,332	(1,142)	1,559
Noncurrent Liabilities						
Long-term debt	—	3,128	1,254	233	(1,300)	3,315
Deferred income taxes	—	—	—	215	(4)	211
Uncertain tax positions	—	—	1	157	(2)	156
Benefit obligations	—	—	277	308	—	585
Other liabilities	—	—	255	158	—	413
Total noncurrent liabilities	—	3,128	1,787	1,071	(1,306)	4,680
Total Celanese Corporation stockholders' equity	2,888	2,850	3,711	4,412	(10,974)	2,887
Noncontrolling interests	—	—	—	412	—	412
Total equity	2,888	2,850	3,711	4,824	(10,974)	3,299
Total liabilities and equity	2,888	6,126	6,719	7,227	(13,422)	9,538

CELANESE CORPORATION AND SUBSIDIARIES
UNAUDITED INTERIM CONSOLIDATING STATEMENT OF CASH FLOWS

	Three Months Ended March 31, 2018					
	Parent Guarantor	Issuer	Subsidiary Guarantors	Non-Guarantors	Eliminations	Consolidated
	(In $ millions)					
Net cash provided by (used in) operating activities	63	277	(33)	170	(334)	143
Investing Activities						
Capital expenditures on property, plant and equipment	—	—	(54)	(32)	—	(86)
Acquisitions, net of cash acquired	—	—	(144)	—	—	(144)
Proceeds from sale of businesses and assets, net	—	—	—	9	—	9
Return of capital from subsidiary	—	—	211	—	(211)	—
Contributions to subsidiary	—	—	(16)	—	16	—
Intercompany loan receipts (disbursements)	—	(222)	(15)	—	237	—
Other, net	—	—	(3)	(11)	—	(14)
Net cash provided by (used in) investing activities	—	(222)	(21)	(34)	42	(235)
Financing Activities						
Net change in short-term borrowings with maturities of 3 months or less	—	15	2	99	(15)	101
Proceeds from short-term borrowings	—	—	—	36	—	36
Repayments of short-term borrowings	—	—	—	(38)	—	(38)
Proceeds from long-term debt	—	—	222	—	(222)	—
Repayments of long-term debt	—	(6)	(12)	(13)	—	(31)
Purchases of treasury stock, including related fees	—	—	—	—	—	—
Dividends to parent	—	(62)	(272)	—	334	—
Contributions from parent	—	—	—	16	(16)	—
Series A common stock dividends	(63)	—	—	—	—	(63)
Return of capital to parent	—	—	—	(211)	211	—
(Distributions to) contributions from noncontrolling interests	—	—	—	(2)	—	(2)
Other, net	—	—	(5)	—	—	(5)
Net cash provided by (used in) financing activities	(63)	(53)	(65)	(113)	292	(2)
Exchange rate effects on cash and cash equivalents	—	—	—	8	—	8
Net increase (decrease) in cash and cash equivalents	—	2	(119)	31	—	(86)
Cash and cash equivalents as of beginning of period	—	—	230	346	—	576
Cash and cash equivalents as of end of period	—	2	111	377	—	490

CELANESE CORPORATION AND SUBSIDIARIES
UNAUDITED INTERIM CONSOLIDATING STATEMENT OF CASH FLOWS

	Three Months Ended March 31, 2017					
	Parent Guarantor	Issuer	Subsidiary Guarantors	Non-Guarantors	Eliminations	Consolidated
	(In $ millions)					
Net cash provided by (used in) operating activities	179	196	210	130	(523)	192
Investing Activities						
Capital expenditures on property, plant and equipment	—	—	(42)	(20)	—	(62)
Acquisitions, net of cash acquired	—	(11)	—	—	11	—
Proceeds from sale of businesses and assets, net	—	—	—	12	(11)	1
Return of capital from subsidiary	—	—	5	—	(5)	—
Contributions to subsidiary	—	—	—	—	—	—
Intercompany loan receipts (disbursements)	—	—	7	—	(7)	—
Other, net	—	—	—	(3)	—	(3)
Net cash provided by (used in) investing activities	—	(11)	(30)	(11)	(12)	(64)
Financing Activities						
Net change in short-term borrowings with maturities of 3 months or less	—	(7)	6	—	7	6
Proceeds from short-term borrowings	—	—	—	7	—	7
Repayments of short-term borrowings	—	—	—	(29)	—	(29)
Proceeds from long-term debt	—	—	—	—	—	—
Repayments of long-term debt	—	—	—	(53)	—	(53)
Purchases of treasury stock, including related fees	(128)	—	—	—	—	(128)
Dividends to parent	—	(178)	(165)	(180)	523	—
Contributions from parent	—	—	—	—	—	—
Series A common stock dividends	(51)	—	—	—	—	(51)
Return of capital to parent	—	—	—	(5)	5	—
(Distributions to) contributions from noncontrolling interests	—	—	—	(4)	—	(4)
Other, net	—	—	(16)	(2)	—	(18)
Net cash provided by (used in) financing activities	(179)	(185)	(175)	(266)	535	(270)
Exchange rate effects on cash and cash equivalents	—	—	—	5	—	5
Net increase (decrease) in cash and cash equivalents	—	—	5	(142)	—	(137)
Cash and cash equivalents as of beginning of period	—	—	51	587	—	638
Cash and cash equivalents as of end of period	—	—	56	445	—	501

Item 2. ***Management's Discussion and Analysis of Financial Condition and Results of Operations***

In this Quarterly Report on Form 10-Q ("Quarterly Report"), the term "Celanese" refers to Celanese Corporation, a Delaware corporation, and not its subsidiaries. The terms the "Company," "we," "our" and "us," refer to Celanese and its subsidiaries on a consolidated basis. The term "Celanese US" refers to the Company's subsidiary, Celanese US Holdings LLC, a Delaware limited liability company, and not its subsidiaries.

The following discussion should be read in conjunction with the Celanese Corporation and Subsidiaries consolidated financial statements as of and for the year ended December 31, 2017 filed on February 9, 2018 with the Securities and Exchange Commission ("SEC") as part of the Company's Annual Reporting on Form 10-K (" 2017 Form 10-K") and the unaudited interim consolidated financial statements and notes to the unaudited interim consolidated financial statements, which are prepared in accordance with accounting principles generally accepted in the United States of America ("US GAAP").

Investors are cautioned that the forward-looking statements contained in this section and other parts of this Quarterly Report involve both risk and uncertainty. Several important factors could cause actual results to differ materially from those anticipated by these statements. Many of these statements are macroeconomic in nature and are, therefore, beyond the control of management. See "Forward-Looking Statements" below and at the beginning of our 2017 Form 10-K.

Forward-Looking Statements

Management's Discussion and Analysis of Financial Condition and Results of Operations ("MD&A") and other parts of this Quarterly Report contain certain forward-looking statements and information relating to us that are based on the beliefs of our management as well as assumptions made by, and information currently available to, us. Generally, words such as "believe," "expect," "intend," "estimate," "anticipate," "project," "plan," "may," "can," "could," "might," and "will," and similar expressions, as they relate to us are intended to identify forward-looking statements. These statements reflect our current views and beliefs with respect to future events at the time that the statements are made, are not historical facts or guarantees of future performance and involve risks and uncertainties that are difficult to predict and many of which are outside of our control. Further, certain forward-looking statements are based upon assumptions as to future events that may not prove to be accurate. All forward-looking statements made in this Quarterly Report are made as of the date hereof, and the risk that actual results will differ materially from expectations expressed in this Quarterly Report will increase with the passage of time. We undertake no obligation, and disclaim any duty, to publicly update or revise any forward-looking statements, whether as a result of new information, future events, changes in our expectations or otherwise.

Risk Factors

See *Part I - Item 1A. Risk Factors* of our 2017 Form 10-K and subsequent periodic filings we make with the SEC for a description of certain risk factors that you should consider which could significantly affect our financial results. In addition, the following factors could cause our actual results to differ materially from those results, performance or achievements that may be expressed or implied by such forward-looking statements. These factors include, among other things:

- changes in general economic, business, political and regulatory conditions in the countries or regions in which we operate;
- the length and depth of product and industry business cycles particularly in the automotive, electrical, textiles, electronics and construction industries;
- changes in the price and availability of raw materials, particularly changes in the demand for, supply of, and market prices of ethylene, methanol, natural gas, wood pulp and fuel oil and the prices for electricity and other energy sources;
- the ability to pass increases in raw material prices on to customers or otherwise improve margins through price increases;
- the ability to maintain plant utilization rates and to implement planned capacity additions, expansions and maintenance;
- the ability to reduce or maintain current levels of production costs and to improve productivity by implementing technological improvements to existing plants;
- increased price competition and the introduction of competing products by other companies;
- the ability to identify desirable potential acquisition targets and to consummate acquisition or investment transactions, including obtaining regulatory approvals, consistent with our strategy;

- market acceptance of our technology;
- the ability to obtain governmental approvals and to construct facilities on terms and schedules acceptable to us;
- changes in tariffs, tax rates or legislation throughout the world including, but not limited to, adjustments, changes in estimates or interpretations that may impact recorded or future tax impacts associated with tax legislation in the US, commonly referred to as the Tax Cuts and Jobs Act (the "TCJA") enacted in December 2017;
- changes in the degree of intellectual property and other legal protection afforded to our products or technologies, or the theft of such intellectual property;
- compliance and other costs and potential disruption or interruption of production or operations due to accidents, interruptions in sources of raw materials, cyber security incidents, terrorism or political unrest, or other unforeseen events or delays in construction or operation of facilities, including as a result of geopolitical conditions, the occurrence of acts of war or terrorist incidents or as a result of weather or natural disasters;
- potential liability for remedial actions and increased costs under existing or future environmental regulations, including those relating to climate change;
- potential liability resulting from pending or future claims or litigation, including investigations or enforcement actions, or from changes in the laws, regulations or policies of governments or other governmental activities, in the countries in which we operate;
- changes in currency exchange rates and interest rates;
- our level of indebtedness, which could diminish our ability to raise additional capital to fund operations or limit our ability to react to changes in the economy or the chemicals industry; and
- various other factors, both referenced and not referenced in this Quarterly Report.

Many of these factors are macroeconomic in nature and are, therefore, beyond our control. Should one or more of these risks or uncertainties materialize, or should underlying assumptions prove incorrect, our actual results, performance or achievements may vary materially from those described in this Quarterly Report as anticipated, believed, estimated, expected, intended, planned or projected. We neither intend nor assume any obligation to update these forward-looking statements, which speak only as of their dates.

Overview

We are a global technology and specialty materials company. We are one of the world's largest producers of acetyl products, which are intermediate chemicals, for nearly all major industries, as well as a leading global producer of high performance engineered polymers that are used in a variety of high-value applications. As a recognized innovator in the chemicals industry, we engineer and manufacture a wide variety of products essential to everyday living. Our broad product portfolio serves a diverse set of end-use applications including paints and coatings, textiles, automotive applications, consumer and medical applications, performance industrial applications, filtration applications, paper and packaging, chemical additives, construction, consumer and industrial adhesives, and food and beverage applications. Our products enjoy leading global positions due to our differentiated business models, large global production capacity, operating efficiencies, proprietary technology and competitive cost structures.

Our large and diverse global customer base primarily consists of major companies in a broad array of industries. We hold geographically balanced global positions and participate in diversified end-use applications. We combine a demonstrated track record of execution, strong performance built on shared principles and objectives, and a clear focus on growth and value creation. Known for operational excellence and execution of our business strategies, we deliver value to customers around the globe with best-in-class technologies and solutions.

Effective January 1, 2018, we adopted ASU 2017-07, which clarifies the presentation and classification of the components of net periodic benefit costs in the unaudited interim consolidated statement of operations. See Note 2 - Recent Accounting Pronouncements in the accompanying unaudited interim consolidated financial statements for further information.

Also effective January 1, 2018, we reorganized our operating and reportable segments to align with recent structural and management reporting changes. See Note 19 - Segment Information in the accompanying unaudited interim consolidated financial statements for further information.

Results of Operations

Financial Highlights

	Three Months Ended March 31,		
	2018	2017	Change
		(As Adjusted)(Note 2)	
		(unaudited)	
		(In $ millions, except percentages)	
Statement of Operations Data			
Net sales	1,851	1,471	380
Gross profit	515	350	165
Selling, general and administrative ("SG&A") expenses	(147)	(103)	(44)
Other (charges) gains, net	—	(55)	55
Operating profit (loss)	343	170	173
Equity in net earnings of affiliates	58	47	11
Non-operating pension and other postretirement employee benefit (expense) income	26	22	4
Interest expense	(33)	(29)	(4)
Dividend income - cost investments	32	29	3
Earnings (loss) from continuing operations before tax	432	240	192
Earnings (loss) from continuing operations	367	184	183
Earnings (loss) from discontinued operations	(2)	—	(2)
Net earnings (loss)	365	184	181
Net earnings (loss) attributable to Celanese Corporation	363	183	180
Other Data			
Depreciation and amortization	79	71	8
SG&A expenses as a percentage of Net sales	7.9%	7.0%	
Operating margin [1]	18.5%	11.6%	
Other (charges) gains, net			
Restructuring	—	(2)	2
Plant/office closures	—	(53)	53
Total Other (charges) gains, net	—	(55)	55

[1] Defined as Operating profit (loss) divided by Net sales.

	As of March 31, 2018	As of December 31, 2017
	(unaudited)	
	(In $ millions)	
Balance Sheet Data		
Cash and cash equivalents	490	576
Short-term borrowings and current installments of long-term debt - third party and affiliates	425	326
Long-term debt, net of unamortized deferred financing costs	3,343	3,315
Total debt	3,768	3,641

Factors Affecting Business Segment Net Sales

The percentage increase (decrease) in Net sales attributable to each of the factors indicated for each of our business segments is as follows:

Three Months Ended March 31, 2018 Compared to Three Months Ended March 31, 2017

	Volume	Price	Currency	Other	Total
			(unaudited)		
			(In percentages)		
Engineered Materials	19	3	7	—	29
Acetate Tow	(9)	(4)	1	—	(12)
Industrial Specialties	(3)	7	8	—	12
Acetyl Intermediates	5	30	6	—	41
Total Company	7	14	6	(1)	26

Consolidated Results

Three Months Ended March 31, 2018 Compared to Three Months Ended March 31, 2017

Net sales increased $380 million , or 25.8% , for the three months ended March 31, 2018 compared to the same period in 2017 primarily due to:

- higher pricing for most of our products in our Acetyl Intermediates segment;
- higher volume in our Engineered Materials segment, primarily related to Net sales generated from the nylon compounding division of Nilit Group ("Nilit") and from Omni Plastics, L.L.C. ("Omni Plastics") that we acquired in May 2017 and February 2018, respectively, as well as within our base business due to new project launches and pipeline growth. See Note 3 - Acquisitions, Dispositions and Plant Closures in the accompanying unaudited interim consolidated financial statements for further information; and
- a favorable currency impact across all of our segments resulting from a strong Euro relative to the US dollar.

Operating profit increased $173 million , or 101.8% , for the three months ended March 31, 2018 compared to the same period in 2017 primarily due to:

- higher Net sales; and
- a favorable impact of $53 million to Other (charges) gains, net. During the three months ended March 31, 2017, we provided notice of termination of a contract with a key raw materials supplier at our ethanol production unit in Nanjing, China. As a result, we recorded a $27 million contract termination charge and an $18 million reduction to our non-income tax receivable, which did not recur in the current year. See Note 14 - Other (Charges) Gains, Net in the accompanying unaudited interim consolidated financial statements for further information;

partially offset by:

- higher raw material costs across most of our segments;
- higher plant spending of $21 million in our Engineered Materials segment; and
- higher functional and project spending of $15 million.

Our effective income tax rate for the three months ended March 31, 2018 was 15% compared to 23% for the same period in 2017 . The lower effective income tax rate for the three months ended March 31, 2018 compared to the same period in 2017 is primarily due to the corporate tax rate reduction in the US from the TCJA and decreases in losses in jurisdictions not providing tax benefit.

In December 2017, TCJA was enacted and is effective January 1, 2018. ASC 740, *Accounting for Income Taxes* , requires companies to recognize the effects of tax law changes in the period of enactment. This overhaul of the US tax law made a number of substantial changes, including the reduction of the corporate tax rate from 35% to 21%, establishing a dividends received deduction for dividends paid by foreign subsidiaries to the US, elimination or limitation of certain deductions (interest, domestic production activities and executive compensation), imposing a mandatory tax on previously unrepatriated earnings accumulated offshore since 1986 and establishing global minimum income tax and base erosion tax provisions related to offshore activities and affiliated party payments.

Due to the timing of the new tax law and the substantial changes it brings, the Staff of the SEC issued SAB 118, which provides registrants a measurement period to report the impact of the new US tax law. During the measurement period, provisional amounts for the effects of the law are recorded to the extent a reasonable estimate can be made. To the extent that all information necessary is not available, prepared or analyzed, companies may recognize provisional estimated amounts for a period of up to one year following enactment of the TCJA.

For year-end 2017, we recorded provisional amounts for impacts of the new tax law including: the deemed repatriation tax on post 1986 accumulated earnings and profits, the deferred tax rate change effect of the new law, gross foreign tax credit carryforwards and related valuation allowances to offset foreign tax credit carryforwards. Certain items or estimates that result in impacts of the TCJA being provisional include: detailed foreign earnings calculations for 2017 and 2018, projected foreign cash balances for certain foreign subsidiaries and finalized computations of foreign tax credit availability. Finally, we consider it likely that further technical guidance regarding certain components of the new provisions included in the TCJA, as well as clarity regarding state income tax conformity to current federal tax code, may be issued. During the three months ended March 31, 2018 , we recorded increases to provisional amounts for valuation allowances on foreign tax credits of $24 million . The changes in provisional amounts are primarily due to refined estimates of foreign source income and expense apportionment during the credit carryforward period. We will continue to refine provisional amounts for the impacts of the TCJA as more refined information and further guidance become available.

See Note 15 - Income Taxes in the accompanying unaudited interim consolidated financial statements for further information.

Business Segments

Engineered Materials

	Three Months Ended March 31,			
	2018	2017	Change	% Change
	(unaudited)			
	(In $ millions, except percentages)			
Net sales	665	514	151	29.4%
Net Sales Variance				
Volume	19%			
Price	3%			
Currency	7%			
Other	—%			
Other (charges) gains, net	—	—	—	—%
Operating profit (loss)	127	104	23	22.1%
Operating margin	19.1%	20.2%		
Equity in net earnings (loss) of affiliates	54	43	11	25.6%
Depreciation and amortization	32	25	7	28.0%

Our Engineered Materials segment includes our engineered materials business, our food ingredients business and certain strategic affiliates. Our engineered materials business develops, produces and supplies a broad portfolio of high performance specialty polymers for automotive and medical applications, as well as industrial products and consumer electronics. Together with our strategic affiliates, our engineered materials business is a leading participant in the global specialty polymers industry. Our food ingredients business is a leading global supplier of acesulfame potassium for the food and beverage industry and is a leading producer of food protection ingredients, such as potassium sorbate and sorbic acid.

The pricing of products by the Engineered Materials segment is primarily based on the value of the material we produce and is largely independent of changes in the cost of raw materials. Therefore, in general, margins may expand or contract in response to changes in raw material costs.

Three Months Ended March 31, 2018 Compared to Three Months Ended March 31, 2017

Net sales increased for the three months ended March 31, 2018 compared to the same period in 2017 primarily due to:

- higher volume primarily due to Net sales generated from Nilit and Omni Plastics, which represents approximately three-fourths of the increase in volume;
- higher volume within our base business driven by new project launches and pipeline growth, which represents the remainder of the volume growth;
- a favorable currency impact resulting from a strong Euro relative to the US dollar; and
- higher pricing for most of our products due to customer mix.

Operating profit increased for the three months ended March 31, 2018 compared to the same period in 2017 primarily due to:

- higher Net sales;

partially offset by:

- higher plant spending of $21 million, primarily related to our acquisitions of Nilit and Omni Plastics, as these acquired businesses incur ongoing plant spending, as well as increased distribution costs; and
- higher raw material costs, primarily related to methanol.

Equity in net earnings (loss) of affiliates increased for the three months ended March 31, 2018 compared to the same period in 2017 primarily due to:

- an increase in equity investment in earnings of $9 million from our Ibn Sina strategic affiliate as a result of higher methyl tertiary-butyl ether ("MTBE") pricing and an increase in our indirect economic ownership from 25% to 32.5% as a result of the startup of its polyoxymethylene production facility in Saudi Arabia during the three months ended December 31, 2017.

On February 1, 2018, we completed the acquisition of 100% of the ownership interests of Omni Plastics. Omni Plastics specializes in custom compounding of various engineered thermoplastic materials. The acquisition further strengthens our global asset base by adding compounding capacity in the Americas. See Note 3 - Acquisitions, Dispositions and Plant Closures in the accompanying unaudited interim consolidated financial statements for further information.

Acetate Tow

	Three Months Ended March 31,			
	2018	2017	Change	% Change
	(unaudited)			
	(In $ millions, except percentages)			
Net sales	168	191	(23)	(12.0)%
Net Sales Variance				
Volume	(9)%			
Price	(4)%			
Currency	1 %			
Other	— %			
Other (charges) gains, net	—	(1)	1	(100.0)%
Operating profit (loss)	46	62	(16)	(25.8)%
Operating margin	27.4 %	32.5%		
Dividend income - cost investments	32	29	3	10.3 %
Depreciation and amortization	10	10	—	— %

Our Acetate Tow segment serves consumer-driven applications. We are a leading global producer and supplier of acetate tow and acetate flake, primarily used in filter products applications.

The pricing of products within the Acetate Tow segment is sensitive to demand and is primarily based on the value of the material we produce. Many sales in these businesses are conducted under contracts with pricing for one or more years. As a result, margins may expand or contract in response to changes in raw material costs over these similar periods, and we may be unable to adjust pricing also due to other factors, such as the intense level of competition in the industry.

Three Months Ended March 31, 2018 Compared to Three Months Ended March 31, 2017

Net sales decreased for the three months ended March 31, 2018 compared to the same period in 2017 primarily due to:

- lower acetate tow pricing and volume due to lower global industry utilization.

Operating profit decreased for the three months ended March 31, 2018 compared to the same period in 2017 primarily due to:

- lower Net sales.

In June 2017, Celanese, through various subsidiaries, entered into an agreement with affiliates of The Blackstone Group L.P. (the "Blackstone Entities") to form a joint venture which would combine substantially all of the operations of our cellulose derivatives business and the operations of the Rhodia Acetow cellulose acetate business formerly operated by Solvay S.A. and acquired by the Blackstone Entities in June 2017. The parties were subsequently unable to reach an agreement with the European Commission on acceptable conditions to allow the proposed joint venture to proceed. The demands by the European Commission eliminated the advantages at the heart of the transaction. As a result, on March 19, 2018, we and the Blackstone Entities abandoned our agreement to form the proposed joint venture.

Industrial Specialties

	Three Months Ended March 31,			
	2018	2017	Change	% Change
	(unaudited)			
	(In $ millions, except percentages)			
Net sales	274	245	29	11.8 %
Net Sales Variance				
Volume	(3)%			
Price	7 %			
Currency	8 %			
Other	— %			
Other (charges) gains, net	—	—	—	— %
Operating profit (loss)	23	25	(2)	(8.0)%
Operating margin	8.4 %	10.2%		
Depreciation and amortization	9	8	1	12.5 %

Our Industrial Specialties segment includes our emulsion polymers and EVA polymers businesses. Our emulsion polymers business is a leading global producer of vinyl acetate-based emulsions and develops products and application technologies to improve performance, create value and drive innovation in applications such as paints and coatings, adhesives, construction, glass fiber, textiles and paper. Our EVA polymers business is a leading North American manufacturer of a full range of specialty ethylene vinyl acetate ("EVA") resins and compounds as well as select grades of low-density polyethylene. EVA polymers products are used in many applications, including flexible packaging films, lamination film products, hot melt adhesives, automotive parts and carpeting.

Pricing of our products within Industrial Specialties is influenced by changes in the cost of raw materials. Therefore, in general, there is a direct correlation between the cost of raw materials and our Net sales for most Industrial Specialties products. This impact to pricing typically lags changes in raw material costs over months or quarters.

Three Months Ended March 31, 2018 Compared to Three Months Ended March 31, 2017

Net sales increased for the three months ended March 31, 2018 compared to the same period in 2017 primarily due to:

- higher pricing in our emulsion polymers business due to higher raw material costs for vinyl acetate monomer ("VAM") across all regions; and
- a favorable currency impact resulting from a strong Euro relative to the US dollar.

Operating profit decreased for the three months ended March 31, 2018 compared to the same period in 2017 primarily due to:

- higher raw material costs of $18 million, primarily VAM;

largely offset by:

- higher Net sales.

Acetyl Intermediates

	Three Months Ended March 31,			
	2018	2017	Change	% Change
	(unaudited)			
	(In $ millions, except percentages)			
Net sales	871	619	252	40.7 %
Net Sales Variance				
Volume	5%			
Price	30%			
Currency	6%			
Other	—%			
Other (charges) gains, net	—	(53)	53	(100.0)%
Operating profit (loss)	231	27	204	755.6 %
Operating margin	26.5%	4.4%		
Equity in net earnings (loss) of affiliates	1	1	—	— %
Depreciation and amortization	26	26	—	— %

Our Acetyl Intermediates segment includes our intermediate chemistry business which produces and supplies acetyl products, including acetic acid, VAM, acetic anhydride and acetate esters. These products are generally used as starting materials for colorants, paints, adhesives, coatings and medicines. This business segment also produces organic solvents and intermediates for pharmaceutical, agricultural and chemical products.

Pricing of acetic acid, VAM and other acetyl products is influenced by industry utilization rates and changes in the cost of raw materials. Therefore, in general, there is a directional correlation between these factors and our Net sales for most intermediate chemistry products. This impact to pricing typically lags changes in raw material costs over months or quarters.

Three Months Ended March 31, 2018 Compared to Three Months Ended March 31, 2017

Net sales increased for the three months ended March 31, 2018 compared to the same period in 2017 primarily due to:

- higher pricing due to higher industry utilization rates, which positively impacted pricing for most of our products;
- a favorable currency impact resulting from a strong Euro relative to the US dollar; and
- higher volume for acetic acid and VAM, which represents all of the increase in volume, primarily due to higher demand in China.

Operating profit increased for the three months ended March 31, 2018 compared to the same period in 2017 primarily due to:

- higher Net sales; and
- a favorable impact of $53 million to Other (charges) gains, net. During the three months ended March 31, 2017, we provided notice of termination of a contract with a key raw materials supplier at our ethanol production unit in Nanjing, China. As a result, we recorded a $27 million contract termination charge and an $18 million reduction to our non-income tax receivable, which did not recur in the current year. See Note 14 - Other (Charges) Gains, Net in the accompanying unaudited interim consolidated financial statements for further information;

partially offset by:

- higher raw material costs, primarily for methanol.

Other Activities

	Three Months Ended March 31,			
	2018	2017	Change	% Change
		(As Adjusted)		
		(unaudited)		
		(In $ millions, except percentages)		
Other (charges) gains, net	—	(1)	1	(100.0)%
Operating profit (loss)	(83)	(48)	(35)	72.9 %
Equity in net earnings (loss) of affiliates	3	3	—	— %
Non-operating pension and other postretirement employee benefit (expense) income	26	22	4	18.2 %
Depreciation and amortization	2	2	—	— %

Other Activities primarily consists of corporate center costs, including administrative activities such as finance, information technology and human resource functions, interest income and expense associated with our financing activities and results of our captive insurance companies. Other Activities also includes the interest cost, expected return on assets and net actuarial gains and losses components of our net periodic benefit cost for our defined benefit pension plans and other postretirement plans, which are not allocated to our business segments.

Three Months Ended March 31, 2018 Compared to Three Months Ended March 31, 2017

Operating loss increased for the three months ended March 31, 2018 compared to the same period in 2017 primarily due to:

- higher functional and project spending of $15 million, primarily related to ongoing merger, acquisition and integration related costs; and
- higher incentive compensation cost of $12 million.

Liquidity and Capital Resources

Our primary source of liquidity is cash generated from operations, available cash and cash equivalents and dividends from our portfolio of strategic investments. In addition, as of March 31, 2018 , we have $803 million available for borrowing under our senior unsecured revolving credit facility and $3 million available under our accounts receivable securitization facility to assist, if required, in meeting our working capital needs and other contractual obligations.

While our contractual obligations, commitments and debt service requirements over the next several years are significant, we continue to believe we will have available resources to meet our liquidity requirements, including debt service, for the next twelve months. If our cash flow from operations is insufficient to fund our debt service and other obligations, we may be required to use other means available to us such as increasing our borrowings, reducing or delaying capital expenditures, seeking additional capital or seeking to restructure or refinance our indebtedness. There can be no assurance, however, that we will continue to generate cash flows at or above current levels.

Total cash outflows for capital expenditures are expected to be in the range of $300 million to $350 million in 2018 primarily due to additional investments in growth opportunities in our Engineered Materials and Acetyl Intermediates segments.

On a stand-alone basis, Celanese and its immediate 100% owned subsidiary, Celanese US, have no material assets other than the stock of their subsidiaries and no independent external operations of their own. Accordingly, they generally depend on the cash flow of their subsidiaries and their ability to pay dividends and make other distributions to Celanese and Celanese US in order to meet their obligations, including their obligations under senior credit facilities and senior notes and to pay dividends on our Series A common stock, par value $0.0001 per share ("Common Stock").

Cash Flows

Cash and cash equivalents decreased $86 million to $490 million as of March 31, 2018 compared to December 31, 2017 . As of March 31, 2018 , $343 million of the $490 million of cash and cash equivalents was held by our foreign subsidiaries. Under the TCJA, we have incurred a charge associated with the repatriation of previously unremitted foreign earnings, including foreign held cash. These funds are largely accessible, if needed in the US to fund operations. See Note 15 - Income Taxes in the accompanying unaudited interim consolidated financial statements for further information.

- ***Net Cash Provided by (Used in) Operating Activities***

Net cash provided by operating activities decreased $49 million to $143 million for the three months ended March 31, 2018 compared to $192 million for the same period in 2017 . Net cash provided by operating activities for the three months ended March 31, 2018 decreased primarily due to:

- unfavorable trade working capital of $153 million primarily due to an increase in trade receivables as a result of an increase in Net sales in our Acetyl Intermediates segment; and
- an increase of $27 million in cash taxes paid and incentive compensation;

mostly offset by:

- an increase in net earnings.

- ***Net Cash Provided by (Used in) Investing Activities***

Net cash used in investing activities increased $171 million to $235 million for the three months ended March 31, 2018 compared to $64 million for the same period in 2017 , primarily due to:

- a net cash outflow of $144 million related to the acquisition of Omni in February 2018; and
- an increase of $24 million in capital expenditures related to growth opportunities in our Engineered Materials segment.

- ***Net Cash Provided by (Used in) Financing Activities***

Net cash used in financing activities decreased $268 million from $270 million for the three months ended March 31, 2017 to $2 million for the three months ended March 31, 2018 , primarily due to:

- a decrease of $128 million in share repurchases of our Common Stock; and
- an increase in net borrowings on short-term debt of $115 million , primarily as a result of borrowings under our revolving credit facility during the three months ended March 31, 2018 .

Debt and Other Obligations

There have been no material changes to our debt or other obligations described in our 2017 Form 10-K other than those disclosed above and in Note 10 - Debt in the accompanying unaudited interim consolidated financial statements.

Share Capital

There have been no material changes to our share capital described in our 2017 Form 10-K other than those disclosed above and in Note 13 - Stockholders' Equity in the accompanying unaudited interim consolidated financial statements.

Contractual Obligations

Except as otherwise described in this report, there have been no material revisions outside the ordinary course of business to our contractual obligations as described in our 2017 Form 10-K.

Off-Balance Sheet Arrangements

We have not entered into any material off-balance sheet arrangements.

Critical Accounting Policies and Estimates

Our unaudited interim consolidated financial statements are based on the selection and application of significant accounting policies. The preparation of unaudited interim consolidated financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the unaudited interim consolidated financial statements and the reported amounts of Net sales, expenses and allocated charges during the reporting period. Actual results could differ from those estimates. However, we are not currently aware of any reasonably likely events or circumstances that would result in materially different results.

We describe our significant accounting policies in Note 2 - Summary of Accounting Policies, of the Notes to the Consolidated Financial Statements included in our 2017 Form 10-K. We discuss our critical accounting policies and estimates in MD&A in our 2017 Form 10-K.

Recent Accounting Pronouncements

See Note 2 - Recent Accounting Pronouncements in the accompanying unaudited interim consolidated financial statements included in this Quarterly Report for information regarding recent accounting pronouncements.

Item 3. ***Quantitative and Qualitative Disclosures about Market Risk***

Market risk for the Company has not changed materially from the foreign exchange, interest rate and commodity risks disclosed in Item 7A. Quantitative and Qualitative Disclosures about Market Risk in our 2017 Form 10-K. See also Note 16 - Derivative Financial Instruments in the accompanying unaudited interim consolidated financial statements for further discussion of our market risk management and the related impact on the Company's financial position and results of operations.

Item 4. ***Controls and Procedures***

Disclosure Controls and Procedures

Under the supervision and with the participation of our management, including the Chief Executive Officer and Chief Financial Officer, we have evaluated the effectiveness of our disclosure controls and procedures pursuant to Rule 13a-15(b) under the Securities Exchange Act of 1934, as amended, as of the end of the period covered by this report. Based on that evaluation, as of March 31, 2018 , the Chief Executive Officer and Chief Financial Officer have concluded that our disclosure controls and procedures are effective.

Changes in Internal Control Over Financial Reporting

On February 1, 2018, we acquired 100% of the ownership interests of Omni Plastics, L.L.C. and its subsidiaries. See Note 3 - Acquisitions, Dispositions and Plant Closures in the accompanying unaudited interim consolidated financial statements for further information.

During the period covered by this report, there were no changes in our internal control over financial reporting that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

PART II — OTHER INFORMATION

Item 1. ***Legal Proceedings***

The Company is involved in a number of legal and regulatory proceedings, lawsuits, claims and investigations incidental to the normal conduct of its business, relating to such matters as product liability, land disputes, insurance coverage disputes, contracts, employment, antitrust and competition, intellectual property, personal injury and other actions in tort, workers' compensation, chemical exposure, asbestos exposure, taxes, trade compliance, acquisitions and divestitures, claims of legacy stockholders, past waste disposal practices and release of chemicals into the environment. The Company is actively defending those matters where it is named as a defendant. Due to the inherent subjectivity of assessments and unpredictability of outcomes of legal proceedings, the Company's litigation accruals and estimates of possible loss or range of possible loss may not represent the ultimate loss to the Company from legal proceedings. See Note 12 - Environmental and Note 18 - Commitments and Contingencies in the accompanying unaudited interim consolidated financial statements for a discussion of material environmental matters and material commitments and contingencies related to legal and regulatory proceedings. There have been no significant developments in the "Legal Proceedings" described in our 2017 Form 10-K other than those disclosed in Note 12 - Environmental and Note 18 - Commitments and Contingencies in the accompanying unaudited interim consolidated financial statements. See *Part I - Item 1A. Risk Factors* of our 2017 Form 10-K for certain risk factors relating to these legal proceedings.

Item 1A. ***Risk Factors***

There have been no material changes to the risk factors under Part I, Item 1A of our 2017 Form 10-K.

Item 2. ***Unregistered Sales of Equity Securities and Use of Proceeds***

Repurchases of our Common Stock during the three months ended March 31, 2018 are as follows:

Period	Total Number of Shares Purchased [1]	Average Price Paid per Share	Total Number of Shares Purchased as Part of Publicly Announced Program	Approximate Dollar Value of Shares Remaining that may be Purchased Under the Program [2]
			(unaudited)	
January 1-31, 2018	29,877	$ 107.89	—	$ 1,531,000,000
February 1-28, 2018	20,567	$ 104.05	—	$ 1,531,000,000
March 1-31, 2018	3,265	$ 102.67	—	$ 1,531,000,000
Total	53,709		—	

(1) Represents shares withheld from employees to cover their withholding requirements for personal income taxes related to the vesting of restricted stock units.

(2) Our Board of Directors authorized the repurchase of $3.9 billion of our Common Stock since February 2008.

See Note 13 - Stockholders' Equity in the accompanying unaudited interim consolidated financial statements for further information.

Item 3. ***Defaults Upon Senior Securities***

None.

Item 4. ***Mine Safety Disclosures***

None.

Item 5. ***Other Information***

None.

Item 6. ***Exhibits*** [(1)]

Exhibit Number	Description
2.1†	Transaction Agreement, dated of as June 18, 2017, by and among Celanese US Holdings LLC, BCP VII Jade Cayman Aggregator Ltd., BCP VII Swordfish Aggregator L.P., Acetate UTP C.V., and Lower Tier Partnership Netherlands C.V. (incorporated by reference to Exhibit 2.1 to the Quarterly Report on Form 10-Q filed with the SEC on July 25, 2017).
2.1(a)	Termination Agreement, dated as of March 19, 2018, by and among, Celanese US Holdings LLC, BCP VII Jade Cayman Aggregator Ltd., BCP VII Swordfish Aggregator L.P., Acetate UTP C.V., and Lower Tier Partnership Netherlands C.V. (incorporated by reference to Exhibit 2.1 to the Current Report on Form 8-K filed with the SEC on March 20, 2018).
3.1	Second Amended and Restated Certificate of Incorporation (incorporated by reference to Exhibit 3.1 to the Quarterly Report on Form 10-Q filed with the SEC on October 18, 2016).
3.1(a)	Certificate of Amendment to the Second Amended and Restated Certificate of Incorporation of Celanese Corporation (incorporated by reference to Exhibit 3.1 to the Current Report on Form 8-K filed with the SEC on April 22, 2016).
3.2	Fourth Amended and Restated By-laws, amended effective February 8, 2016 (incorporated by reference to Exhibit 3.1 to the Current Report on Form 8-K filed with the SEC on February 9, 2016).
10.1*‡	Form of 2018 Performance-Based Restricted Stock Unit Award Agreement.
10.2*‡	Form of Restricted Stock Unit Award Agreement for Chief Executive Officer.
10.3*‡	Agreement and General Release, dated February 16, 2018, between Celanese Corporation and Christopher W. Jensen.
31.1*	Certification of Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
31.2*	Certification of Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
32.1*	Certification of Chief Executive Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
32.2*	Certification of Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
101.INS*	XBRL Instance Document.
101.SCH*	XBRL Taxonomy Extension Schema Document.
101.CAL*	XBRL Taxonomy Extension Calculation Linkbase Document.
101.DEF*	XBRL Taxonomy Extension Definition Linkbase Document.
101.LAB*	XBRL Taxonomy Extension Label Linkbase Document.
101.PRE*	XBRL Taxonomy Extension Presentation Linkbase Document.

* Filed herewith.

† The schedules to this agreement have been omitted in accordance with Item 601(b)(2) of Regulation S-K. The Company agrees to furnish a copy of any schedule to the SEC upon request.

‡ Indicates a management contract or compensatory plan or arrangement.

(1) The Company and its subsidiaries have in the past issued, and may in the future issue from time to time, long-term debt. The Company may not file with the applicable report copies of the instruments defining the rights of holders of long-term debt to the extent that the aggregate principal amount of the debt instruments of any one series of such debt instruments for which the instruments have not been filed has not exceeded or will not exceed 10% of the assets of the Company at any pertinent time. The Company hereby agrees to furnish a copy of any such instrument(s) to the SEC upon request.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

CELANESE CORPORATION

By: /s/ MARK C. ROHR

Mark C. Rohr
Chairman of the Board of Directors and
Chief Executive Officer

Date: April 17, 2018

By: /s/ SCOTT A. RICHARDSON

Scott A. Richardson
Senior Vice President and
Chief Financial Officer

Date: April 17, 2018

Exhibit 10.1

[Form of 2018 Performance-Based RSU Agreement]

CELANESE CORPORATION
2009 GLOBAL INCENTIVE PLAN

PERFORMANCE-BASED RESTRICTED STOCK UNIT AWARD AGREEMENT
DATED <<DATE>>

Pursuant to the terms and conditions of the Celanese Corporation 2009 Global Incentive Plan, you have been awarded Performance-Based Restricted Stock Units, subject to the restrictions described in this Agreement. The Participant's name and the number of Restricted Stock Units awarded can be found in the Grant Summary located in the electronic stock plan award administration system maintained by the Company or its designee that contains a link to this Agreement (which summary information is set forth in the appropriate records of the Company authorizing such award).

Performance RSU Target Award

This grant is made pursuant to the Performance-Based Restricted Stock Unit Award Agreement dated as of <<Date>>, between Celanese and you, covering a performance period from January 1, 2018 through December 31, 2020, which Agreement is attached hereto and made a part hereof.

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CELANESE CORPORATION
2009 GLOBAL INCENTIVE PLAN

PERFORMANCE-BASED RESTRICTED STOCK UNIT AWARD AGREEMENT

This Performance-Based Restricted Stock Unit Award Agreement (the " **Agreement** ") is made and entered into as of <<Date>> (the " **Grant Date** "), by and between Celanese Corporation, a Delaware corporation ("Celanese" and, together with the participating subsidiaries that are employers of the Participants, the " **Company** "), and you (the " **Participant** "). Capitalized terms used, but not otherwise defined, herein shall have the meanings ascribed to such terms in the Celanese Corporation 2009 Global Incentive Plan (as amended from time to time, the " **2009 Plan** ").

1. **Performance RSU Award** : In order to encourage the Participant's contribution to the successful performance of the Company, Celanese hereby grants to the Participant as of the Grant Date, pursuant to the terms of the 2009 Plan and this Agreement, an award (the " **Award** ") of performance-based Restricted Stock Units (" **Performance RSUs** ") representing the right to receive, subject to the attainment of the performance goals set forth in Appendix A , the number of Common Shares to be determined in accordance with the formula set forth in Appendix A . The Participant hereby acknowledges and accepts such Award upon the terms and subject to the performance requirements and other conditions, restrictions and limitations contained in this Agreement and the 2009 Plan.

2. **Performance-Based Adjustment and Vesting** :

(a) Subject to Section 3 and Section 6 of this Agreement, the Performance RSUs are subject to adjustment for performance during the Performance Period in accordance with the performance measures, targets and methodology set forth in Appendix A . The number of Performance RSUs determined after the Performance Period based on such performance is referred to as the " **Performance-Adjusted RSUs** ."

(b) Subject to Section 3 and Section 6 of this Agreement, the Performance-Adjusted RSUs shall vest on February 15, 2021 (the " **Vesting Date** "). The period between the Grant Date and the Vesting Date shall be referred to as the " **Vesting Period** ."

3. **Effects of Certain Events** :

(a) If the Participant's employment with the Company is terminated by the Company without Cause [or due to the Participant's Retirement] [1] prior to the Vesting Date (other than as provided in Section 3(b)), then:

(i) in all such cases the Performance RSUs shall remain subject to adjustment for performance as provided in Section 2(a) above, including if such termination of employment occurs during the Performance Period; and

(ii) a prorated number of the Performance-Adjusted RSUs will vest on the Vesting Date in an amount equal to (x) the unvested Performance-Adjusted RSUs in the

[1] Remove all bracketed verbiage relating to "Retirement" and the effects thereof from award agreements given for retention or in other special circumstances; the verbiage should be retained (without brackets) for the annual grant awards and for new hire awards.

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Vesting Period multiplied by (y) a fraction, the numerator of which is the number of complete and partial calendar months from the Grant Date to the date of termination, and the denominator of which is the number of complete and partial calendar months in the Vesting Period, such product to be rounded up to the nearest whole number.

Such prorated Performance-Adjusted RSUs will be settled following the Vesting Date in accordance with the provisions of Section 4, subject to any applicable taxes under Section 7 upon such vesting and settlement. The remaining portion of the Award shall be immediately forfeited and cancelled without consideration as of the date of the Participant's termination of employment. [To the extent permitted by applicable country, state or province law, as consideration for the vesting provisions upon Retirement contained in this Section 3(a), upon Retirement, the Participant shall enter into a departure and general release of claims agreement with the Company that includes two-year noncompetition and non-solicitation covenants in a form acceptable to the Company.]

If at any time on or before the Vesting Date the Company determines, in its sole discretion, that the Participant engaged in an act constituting Cause, the Participant's employment shall be considered to have been terminated for Cause, and his or her Award shall be forfeited and cancelled without consideration pursuant to Section 3(d), regardless of whether the Participant's termination initially was considered to have been without Cause. In each such case, the provisions of Section 3(a)(i) and (ii) are inapplicable.

(b) Notwithstanding any provision herein to the contrary, if the Participant's employment with the Company is terminated by the Company in connection with a Qualifying Disposition, as determined by the Company in its sole discretion, other than for Cause, and regardless of whether the Participant is then eligible for Retirement or is offered employment with the acquiror or successor, then:

(i) a prorated number of the unvested Performance RSUs determined in accordance with the provisions of Section 3(a) had those provisions applied shall remain subject to adjustment for performance as provided in Section 2(a) above, including if such termination of employment occurs during the Performance Period, and shall be settled in accordance with the provisions of Section 3(a); and

(ii) the remaining number of the unvested Performance RSUs that would have otherwise been forfeited had the provisions of Section 3(a) applied shall remain subject to adjustment for performance as provided in Section 2(a) above, including if such termination of employment occurs during the Performance Period, and any such Performance-Adjusted RSUs will vest and be settled in accordance with the provisions of Section 4, subject to any applicable taxes under Section 7 upon such vesting and settlement.

Notwithstanding the foregoing, in case of a termination of employment covered by this Section 3(b), if the Committee determines that the Participant has been offered employment with the acquiror or successor and in connection with that employment will receive a substitute award from the acquiror or successor with an equivalent (or greater) economic value and no less favorable vesting conditions as this Award, the Committee, in its sole discretion, may determine not to provide for the additional vesting under clause (ii) of this Section 3(b).

(c) If the Participant's employment with the Company is terminated due to the Participant's death or Disability prior to the Vesting Date, then a prorated number of Performance RSUs will vest in an amount equal to:

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(i) the Target number of Performance RSUs granted hereby multiplied by

(ii) a fraction, the numerator of which is the number of complete and partial calendar months from the Grant Date to the date of termination, and the denominator of which is the number of complete and partial calendar months in the Vesting Period, such product to be rounded up to the nearest whole number.

The prorated number of Performance RSUs shall immediately vest and a number of Common Shares equal to such prorated number of Performance RSUs described above shall be delivered to the Participant or beneficiary within thirty (30) days following the date of termination, subject to the provisions of Section 7. The remaining portion of the Award shall be immediately forfeited and cancelled without consideration as of the date of the Participant's termination of employment for death or Disability.

(d) Upon the termination of a Participant's employment with the Company for any other reason prior to the Vesting Date, the Award shall be immediately forfeited and cancelled without consideration as of the date of the Participant's termination of employment.

A Participant's employment will be considered to have been terminated for Cause, and the Award forfeited and cancelled without consideration, if the Company determines, in its sole discretion, that the Participant engaged in an act constituting Cause at any time prior to the Vesting Date, regardless of whether the Participant's termination initially was considered to have been without Cause.

4. **Settlement of Performance RSUs** : The Committee shall determine the Performance-Adjusted RSUs as soon as administratively practicable following the computation of the Company's performance for the Performance Period (but not later than 2 ½ months after the end of the Performance Period (i.e., March 15, 2021)). The date of such determination is referred to as the " **Performance Certification Date** ." Subject to Sections 2, 3, 5, 6 and 7 of this Agreement, the Company shall deliver to the Participant (or to a Company-designated brokerage firm or plan administrator) as soon as administratively practicable after the Performance Certification Date (but not later than 2 ½ months after the end of the Performance Period (i.e., March 15, 2021)), in complete settlement of the Performance-Adjusted RSUs vesting on such Vesting Date, a number of Common Shares equal to the Performance-Adjusted RSUs determined in accordance with this Agreement.

5. **Rights as a Stockholder** : The Participant shall have no voting, dividend or other rights as a stockholder with respect to the Award until the Performance RSUs have vested and Common Shares have been delivered pursuant to this Agreement.

6. **Change in Control; Dissolution** :

(a) Notwithstanding any other provision of this Agreement to the contrary, upon the occurrence of a Change in Control, with respect to any unvested Performance RSUs granted pursuant to this Agreement that have not previously been forfeited:

(i) If (i) a Participant's rights to the unvested portion of the Award are not adversely affected in connection with the Change in Control, or, if adversely affected, a substitute award with an equivalent (or greater) economic value and no less favorable vesting conditions is granted to the Participant upon the occurrence of a Change in Control, and (ii) the Participant's employment is terminated by the Company (or its successor) without Cause within two years following the Change in Control, then Performance RSUs in an amount equal to the higher of (A) the Target number of Performance RSUs granted hereby (or, as applicable, the substitute award) or (B) the number of Performance RSUs payable based on

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estimated Company performance during the Performance Period through the Change in Control as determined by the Committee in accordance with this Agreement, shall immediately vest and a number of Common Shares equal to the number of Performance RSUs so determined shall be delivered to the Participant within thirty (30) days following the date of termination, subject to the provisions of Section 7.

(ii) If a Participant's right to the unvested portion of the Award is adversely affected in connection with the Change in Control and a substitute award is not made pursuant to Section 6(a)(i) above, then upon the occurrence of a Change in Control, a number of Performance RSUs equal to the higher of (A) the Target number of Performance RSUs granted hereby or (B) the number of Performance RSUs payable based on estimated Company performance during the Performance Period through the Change in Control as determined by the Committee in accordance with this Agreement, shall immediately vest and a number of Common Shares equal to the number of Performance RSUs so determined shall be delivered to the Participant within thirty (30) days following the occurrence of the Change in Control, subject to the provisions of Section 7.

(b) Notwithstanding any other provision of this Agreement to the contrary, in the event of a corporate dissolution of the Company that is taxed under Section 331 of the Internal Revenue Code of 1986, as amended, then in accordance with Treasury Regulation Section 1.409A-3(j)(4)(ix)(A), this Agreement shall terminate and any Performance RSUs granted pursuant to this Agreement that have not previously been forfeited shall immediately become Common Shares and shall be delivered to the Participant within thirty (30) days following such dissolution.

7. **Income and Other Taxes** : The Company shall not deliver Common Shares in respect of any vested Performance RSUs unless and until the Participant has made arrangements satisfactory to the Committee to satisfy applicable withholding tax obligations for U.S. federal, state, and local income taxes (or the foreign counterpart thereof) and applicable employment taxes. Unless otherwise permitted by the Committee, withholding shall be effectuated by withholding Performance RSUs in connection with the vesting and/or settlement of Performance-Adjusted RSUs. Withholding shall be effected using the minimum statutory rates authorized by the U.S. Internal Revenue Service (for U.S. Participants) and applicable foreign counterparts; however, if the requirements of ASC Topic 718 (or any successor applicable equity accounting standard applicable to this Award) are changed, then the Company, at its discretion, may effectuate the withholding at the higher of (1) the minimum statutory rates authorized by the U.S. Internal Revenue Service (for U.S. Participants) and applicable foreign counterparts, or (2) a rate or method chosen by the Company consistent with ASC Topic 718 (or any successor applicable equity accounting standard applicable to this Award) and the U.S. Internal Revenue Service withholding regulations or other applicable tax requirements. The Participant acknowledges that the Company shall have the right to deduct any taxes required to be withheld by law in connection with the vesting or settlement of Performance-Adjusted RSUs from any amounts payable by it to the Participant (including, without limitation, future cash wages). The Participant acknowledges and agrees that amounts withheld by the Company for taxes may be less than amounts actually owed for taxes by the Participant in respect of the Award. Any vested Performance-Adjusted RSUs shall be reflected in the Company's records as issued on the respective dates of issuance set forth in this Agreement, irrespective of whether delivery of such Common Shares is pending the Participant's satisfaction of his or her withholding tax obligations.

8. **Securities Laws** : The Company may impose such restrictions, conditions or limitations as it determines appropriate as to the timing and manner of any resales by the Participant or other subsequent transfers by the Participant of any Common Shares issued as a result of the vesting or settlement of the Performance RSUs, including without limitation (a) restrictions under an insider trading policy, and (b) restrictions as to the use of a specified brokerage firm for such resales or other transfers. Upon the acquisition of any Common Shares pursuant to the vesting or settlement of the Performance-Adjusted RSUs, the

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Participant will make or enter into such written representations, warranties and agreements as the Company may reasonably request in order to comply with applicable securities laws or with this Agreement and the 2009 Plan. All accounts in which such Common Shares are held or any certificates for Common Shares shall be subject to such stop transfer orders and other restrictions as the Company may deem advisable under the rules, regulations and other requirements of the Securities and Exchange Commission, any stock exchange or quotation system upon which the Common Shares are then listed or quoted, and any applicable federal or state securities law, and the Company may cause a legend or legends to be put on any such certificates (or other appropriate restrictions and/or notations to be associated with any accounts in which such Common Shares are held) to make appropriate reference to such restrictions.

9. **Non-Transferability of Award** : The Performance RSUs may not be assigned, alienated, pledged, attached, sold or otherwise transferred or encumbered by the Participant other than by will or by the laws of descent and distribution, and any such purported assignment, alienation, pledge, attachment, sale, transfer or encumbrance shall be void and unenforceable against the Company; provided, that the Participant may designate a beneficiary, on a form provided by the Company, to receive any portion of the Award payable hereunder following the Participant's death.

10. **Other Agreements; Release of Claims** : Subject to Sections 10(a), 10(b) and 10(c) of this Agreement, this Agreement and the 2009 Plan constitute the entire understanding between the Participant and the Company regarding the Award, and any prior and/or contemporaneous agreements, understandings, representations, discussions, commitments or negotiations concerning the Award, whether written or oral, are superseded. No oral statements or other prior written material not specifically incorporated into this Agreement, other than the 2009 Plan, shall be of any force or effect.

(a) The Participant acknowledges that as a condition to the receipt of the Award, the Participant:

(1) shall have delivered to the Company an executed copy of this Agreement;

(2) shall be subject to the Company's stock ownership guidelines, to the extent applicable to the Participant;

(3) shall be subject to policies and agreements adopted by the Company from time to time, and applicable laws and regulations, requiring the repayment by the Participant of incentive compensation under certain circumstances, without any further act or deed or consent of the Participant; and

(4) shall have delivered to the Company an executed copy of the Long-Term Incentive Claw-Back Agreement (if a current version of such Long-Term Incentive Claw-Back Agreement is not already on file, as determined by the Committee in its sole discretion). For purposes hereof, "Long-Term Incentive Claw-Back Agreement" means an agreement between the Company and the Participant associated with the grant of long-term incentives of the Company, which contains terms, conditions, restrictions and provisions regarding one or more of (i) noncompetition by the Participant with the Company, and its customers and clients; (ii) non-solicitation and non-hiring by the Participant of the Company's employees, former employees or consultants; (iii) maintenance of confidentiality of the Company's and/or clients' information, including intellectual property; (iv) nondisparagement of the Company; and (v) such other matters deemed necessary, desirable or appropriate by the Company for such an agreement in view of the rights and benefits conveyed in connection with an award.

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(b) On or before the first Settlement Date, the Participant shall sign a full and final release, in a form prescribed by the Company, of any and all claims regarding calculation of the Performance-Adjusted RSUs under this Award as a condition to receiving payment on this Award.

(c) If the Participant is a non-resident of the U.S., there may be an addendum containing special terms and conditions applicable to awards in the Participant's country. The issuance of the Award to any such Participant is contingent upon the Participant executing and returning any such addendum in the manner directed by the Company.

11. **Not a Contract for Employment; No Acquired Rights; Agreement Changes** : This Agreement and the Award evidenced hereby are not an employment agreement, and nothing in this Agreement, the International Supplement, if applicable, or the 2009 Plan shall alter the Participant's status as an "at-will" employee of the Company or your employment status at the Company. None of this Agreement, the International Supplement, if applicable, or the 2009 Plan shall be construed as guaranteeing your employment by the Company, or as giving you any right to continue in the employ of the Company, during any period (including without limitation the period between the Date of the Agreement and the Vesting Date, or any portion of such period), nor shall they be construed as giving you any right to be reemployed by the Company following any termination of employment. This Agreement and the Award evidenced hereby, and all other long-term incentive awards and other equity-based awards, are discretionary. This Award does not confer on the Participant any right or entitlement to receive another Award or any other equity-based award at any time in the future or in respect of any future period. The Company has made this Award to you in its sole discretion. This Award does not confer on you any right or entitlement to receive compensation in any specific amount for any future year, and does not diminish in any way the Company's discretion to determine the amount, if any, of your compensation. This Award is not part of your base salary or wages and will not be taken into account in determining any other employment-related rights you may have, such as rights to pension or severance pay. The Company has the right, at any time and for any reason, to amend, suspend or terminate the 2009 Plan; provided, however, that no such amendment, suspension, or termination shall adversely affect the Participant's rights hereunder.

12. **Severability** : Should any provision of this Agreement be declared or held to be illegal, invalid or otherwise unenforceable, (a) such provision shall either be reformed, if possible, to the extent necessary to render it legal, valid and enforceable, or otherwise severed, (b) the remainder of this Agreement shall not be affected except to the extent necessary to reform or sever such illegal, invalid or unenforceable provision, and (c) in no event should such partial invalidity affect the remainder of this Agreement, which shall still be enforced.

13. **Further Assurances** : Each party shall cooperate and take such action as may be reasonably requested by either party hereto in order to carry out the provisions and purposes of this Agreement.

14. **Binding Effect** : The Award and this Agreement shall inure to the benefit of and be binding upon the parties hereto and their respective permitted heirs, beneficiaries, successors and assigns.

15. **Electronic Delivery** : By executing this Agreement, the Participant hereby consents to the delivery of any and all information (including, without limitation, information required to be delivered to the Participant pursuant to applicable securities laws), in whole or in part, regarding the Company and its subsidiaries, the 2009 Plan, and the Award via electronic mail, the Company's or a plan administrator's web site, or other means of electronic delivery.

16. **Personal Data** : By accepting the Award under this Agreement, the Participant hereby consents to the Company's use, dissemination and disclosure of any information pertaining to the Participant that the Company determines to be necessary or desirable for the implementation, administration and management of the 2009 Plan.

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17. **Miscellaneous** :

(a) **Governing Law** . Notwithstanding the place where this Agreement may be executed by any of the parties hereto, the parties expressly agree that all the terms and provisions hereof shall be governed by, construed under and interpreted in accordance with the laws of the State of Delaware, without regard to its conflicts of laws rules.

(b) **Notice** . The Participant is reminded to read the following carefully and after consulting with counsel of their choice:

The Participant agrees that the following provisions requiring arbitration, prohibiting recovery of attorneys' fees, waiving class actions and mass actions, waiving the right to a jury trial, waiving any right to seek punitive damages, limiting actual damages, and limiting remedies by waiving any right to injunctive or other equitable or legal relief are and were an important part of the Company's decision to adopt the Operative Documents and for Participant to be offered this Agreement. The Participant understands and agrees that absent the foregoing provisions, the Operative Documents would not have been offered or entered into or would have materially changed. The Participant acknowledges the benefits of receiving potential incentive awards. In reliance on the Participant's intent to abide by and enter into the following provisions, the parties have entered into the Operative Documents.

(c) **MANDATORY ARBITRATION .** All disputes arising out of or related in any manner to the Operative Documents shall be resolved exclusively by arbitration to be conducted only in the county and state of Dallas, Texas in accordance with the rules of the *International Institute for Conflict Prevention and Resolution Rules for Non-Administered Arbitration* (" **CPR** ") applying the laws of Delaware and by a sole arbitrator. Within 45 days of the service of any demand for arbitration, the parties shall attempt to mutually agree on the appointment of an arbitrator and may seek names of potential arbitrators from CPR for their consideration. Failing agreement on selection of an agreed arbitrator, upon written request of either party, CPR shall appoint a single arbitrator in accordance with its rules, with the parties expressing a contractual preference for the selection of a retired judge with at least 10 years of judicial experience. Discovery shall be as provided by the CPR rules. The arbitration award shall be in writing and shall include a reasoned opinion by the Arbitrator. Consistent with the waiver of all claims to punitive or exemplary damages, the Arbitrator shall have no authority to award such damages. The parties understand that their right to appeal or to seek modification of any ruling or award of the arbitrator is severely limited, if any. Awards issued by the arbitrator shall be final and binding, and judgment may be entered on it in any court of competent jurisdiction. All parties shall keep confidential the fact of the arbitration, the dispute being arbitrated, and the decision of the arbitrator. Any and all disputes regarding this arbitration provision and its enforceability shall be exclusively submitted to the United States District Court for the District of Delaware, if it has jurisdiction, and failing that, to the Delaware state court in Wilmington, Delaware.

(d) **NO RECOVERY OF ATTORNEYS' FEES AND COSTS .** Each party agrees that in any litigation or proceeding between the parties arising out of, connected with, related to, or incidental to the relationship between them in connection with the Operative Documents, each party shall bear all of its own attorneys' fees and costs regardless of which party prevails, except when prohibited by applicable law.

(e) **CLASS ACTION AND MASS ACTION WAIVER .** As part of this provision of arbitration as the contracted method of all dispute resolution under this Agreement, any claim, whether brought in a court of law or in arbitration, must be brought in the Participant's individual capacity, and not as a representative of any purported class or as a "mass action" (involving multiple

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plaintiffs) (" **Class/Mass Action** "). The parties expressly waive any ability to maintain any Class/Mass Action in any forum. The arbitrator shall not have authority to combine or aggregate similar claims or conduct any Class/Mass Action nor make an award to any person or entity not a party to the arbitration. Any claim that all or part of this Class/Mass Action waiver is unenforceable, unconscionable, void, or voidable may be determined only by a court of competent jurisdiction and not by an arbitrator. The Participant understands that but for this Agreement, he or she would have had a right to litigate through a court, to have a judge or jury decide the case and to be party to a Class/Mass Action. However, in exchange for the potential incentive awards provided herein and the receipt of the benefit of arbitration, the Participant understands and chooses to have only his or her individual claims decided, each in a separate case, by an arbitrator.

(f) **WAIVER OF JURY TRIAL .** To the extent permitted by applicable law and expressly because of the complexity of the matters in the Operative Documents, each party waives any right to have a jury participate in resolving any dispute arising out of or relating to the Operative Documents.

(g) **WAIVER OF PUNITIVE AND EXEMPLARY DAMAGE CLAIMS .** The Participant waives, to the fullest extent allowed by law, any claims or rights to recover punitive, exemplary or similar damages.

(h) **LIMIT ON ACTUAL DAMAGES .** In no event may the actual damages awarded to the Participant in a dispute arising out of or relating to the Operative Documents exceed the Fair Market Value of the Performance RSU Target Award set forth on the first page of this Agreement as of the vesting date, reduced by the value of any shares or payments previously received under this Agreement (the " **Damages Limit** "). The Participant knowingly, voluntarily and irrevocably waives and releases any claim to damages in excess of this Damages Limit.

(i) **LIMITATION OF REMEDIES .** Except when prohibited by applicable law, the procedures and remedies set forth in this Agreement shall constitute the sole remedies available to the Participant. In no event shall the Participant seek equitable relief, injunctive relief, or otherwise bring claims directly or derivatively for ultra vires, corporate waste, breach of fiduciary duty, or any other claim or cause of action, whether legal or equitable, sounding in contract or tort. Nothing in this clause is intended to waive or limit any claim brought pursuant to any federal or state statute related to the protection of civil rights. Should any provision in this Agreement be found by a court of competent jurisdiction, after all appellate rights are exhausted, to be unenforceable or void, the Parties expressly agree to sever such provision and to otherwise proceed to dispute resolution with the remaining provisions in the Mandatory Arbitration provisions.

18. **Performance RSUs Subject to Plan** : By entering into this Agreement the Participant agrees and acknowledges that the Participant has received and read a copy of the 2009 Plan and the 2009 Plan's prospectus. The Performance RSUs and the Common Shares issued upon settlement of such Performance RSUs are subject to the 2009 Plan, which is hereby incorporated by reference. In the event of any conflict between any term or provision of this Agreement and a term or provision of the 2009 Plan, the applicable terms and provisions of the 2009 Plan shall govern and prevail.

19. **Validity of Agreement** : This Agreement shall be valid, binding and effective upon the Company on the Grant Date. The Participant must accept this Agreement electronically pursuant to the online acceptance procedure established by the Company within ninety (90) days; otherwise the Company may, in its sole discretion, rescind the Award in its entirety.

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20. **Headings** : The headings preceding the text of the sections hereof are inserted solely for convenience of reference, and shall not constitute a part of this Agreement, nor shall they affect its meaning, construction or effect.

21. **Compliance with Section 409A of the Internal Revenue Code** : Notwithstanding any provision in this Agreement to the contrary, this Agreement will be interpreted and applied so that the Agreement does not fail to meet, and is operated in accordance with, the requirements of Section 409A of the Code. The Company reserves the right to change the terms of this Agreement and the 2009 Plan without the Participant's consent to the extent necessary or desirable to comply with the requirements of Code Section 409A. Further, in accordance with the restrictions provided by Treasury Regulation Section 1.409A-3(j)(2), any subsequent amendments to this Agreement or any other agreement, or the entering into or termination of any other agreement, affecting the Performance RSUs provided by this Agreement shall not modify the time or form of issuance of the Performance RSUs set forth in this Agreement. In addition, if the Participant is a "specified employee" within the meaning of Code Section 409A, as determined by the Company, any payment made in connection with the Participant's separation from service shall not be made earlier than six (6) months and one day after the date of such separation from service to the extent required by Code Section 409A.

22. **Definitions** : The following terms shall have the following meanings for purposes of this Agreement, notwithstanding any contrary definition in the 2009 Plan:

(a) *"Adjusted Earnings Per Share"* or " *Adjusted EPS"* means a measure used by the Company's management to measure performance, defined as earnings (loss) from continuing operations attributable to Celanese Corporation, adjusted for income tax (provision) benefit, certain items, refinancing and related expenses, divided by the number of basic common shares and dilutive restricted stock units and stock options calculated using the treasury method and further adjusted for certain items as determined by the Company (consistent with the provisions of Section 13(b) of the 2009 Plan) and as approved by the Committee.

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. In determining the adjusted earnings per share tax rate, we reflect the impact of foreign tax credits when utilized, or expected to be utilized, absent discrete events impacting the timing of foreign tax credit utilization. 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.

(b) *"Adjusted EBIT"* means net earnings (loss) attributable to Celanese Corporation, plus (earnings) loss from discontinued operations, less interest income, plus interest expense, refinancing expense and taxes, and further adjusted for certain items attributable to Celanese Corporation as determined by the Company (consistent with the provisions of Section 13(b) of the 2009 Plan) and as approved by the Committee.

(c) *"Cause"* means, as determined by the Company in its sole discretion, (i) the Participant's willful failure to perform the Participant's duties to the Company (other than as a result of total or partial incapacity due to physical or mental illness) for a period of 30 days following written notice by the Company to the Participant of such failure, (ii) the Participant's conviction of,

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or a plea of nolo contendere to, (x) a felony under the laws of the United States or any state thereof or any similar criminal act in a jurisdiction outside the United States or (y) a crime involving moral turpitude, (iii) the Participant's willful malfeasance or willful misconduct which is demonstrably injurious to the Company or its affiliates, (iv) any act of fraud by the Participant, (v) any violation of the Company's business conduct policy, (vi) any violation of the Company's policies concerning harassment or discrimination by the Participant, (vii) the Participant's conduct that causes harm to the business reputation of the Company or its affiliates, or (viii) the Participant's breach of any confidentiality, intellectual property, noncompetition or non-solicitation provisions applicable to the Participant under the Long-Term Incentive Claw-Back Agreement or any other agreement between the Participant and the Company. "Cause" shall be determined by the Company in its sole discretion, and such determination shall be final, binding, and conclusive on the Participant.

(d) *"Change in Control"* means:

(i) any individual, entity or group (within the meaning of Section 13(d)(3) or 14(d)(2) of the Securities Exchange Act of 1934, as amended (the "Exchange Act")) (a "Person") becomes the beneficial owner (within the meaning of Rule 13d-3 promulgated under the Exchange Act) of 50% or more of either (A) the then-outstanding shares of common stock of the Company (the "Outstanding Company Common Stock") or (B) the combined voting power of the then-outstanding voting securities of the Company entitled to vote generally in the election of directors (the "Outstanding Company Voting Securities"); provided, however, that, for purposes of this subparagraph, the following acquisitions shall not constitute a Change of Control: (i) any acquisition directly from the Company, (ii) any acquisition by the Company, (iii) any acquisition by any employee benefit plan (or related trust) sponsored or maintained by the Company or any Affiliate, or (iv) any acquisition pursuant to a transaction that complies with clauses (A), (B) or (C) in paragraph (iii) of this definition; or

(ii) individuals who, as of the effective date of this Agreement, constitute the Board (the "Incumbent Board") cease for any reason to constitute at least a majority of the Board; provided, however, that any individual becoming a director subsequent to the effective date of this Agreement whose election, or nomination for election by the Company's stockholders, was approved by a vote of at least a majority of the directors then comprising the Incumbent Board shall be considered as though such individual was a member of the Incumbent Board, but excluding, for this purpose, any such individual whose initial assumption of office occurs as a result of an actual or threatened election contest with respect to the election or removal of directors or other actual or threatened solicitation of proxies or consents by or on behalf of a Person other than the Board; or

(iii) consummation of a reorganization, merger, statutory share exchange or consolidation or similar transaction involving the Company or any of its subsidiaries, a sale or other disposition of all or substantially all of the assets of the Company, or the acquisition of assets or stock of another entity by the Company or any of its subsidiaries (each, a "Business Combination"), in each case unless, following such Business Combination, (A) all or substantially all of the individuals and entities that were the beneficial owners of the Outstanding Company Common Stock and the Outstanding Company Voting Securities immediately prior to such Business Combination beneficially own, directly or indirectly, more than 50% of the then-outstanding shares of common stock (or, for a non-corporate entity, equivalent securities) and the combined voting power of the then-outstanding voting securities entitled to vote generally in the election of directors (or, for a non-corporate entity, equivalent governing body), as the case may be, of the entity resulting from such Business Combination (including, without limitation, an entity that, as a result of such transaction,

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owns the Company or all or substantially all of the Company's assets either directly or through one or more subsidiaries) in substantially the same proportions as their ownership immediately prior to such Business Combination of the Outstanding Company Common Stock and the Outstanding Company Voting Securities, as the case may be, (B) no Person (excluding any corporation resulting from such Business Combination or any employee benefit plan (or related trust) of the Company or such corporation resulting from such Business Combination) beneficially owns, directly or indirectly, 50% or more of, respectively, the then-outstanding shares of common stock of the corporation resulting from such Business Combination or the combined voting power of the then-outstanding voting securities of such corporation, except to the extent that such ownership existed prior to the Business Combination, and (C) at least a majority of the members of the board of directors (or, for a non-corporate entity, equivalent governing body) of the entity resulting from such Business Combination were members of the Incumbent Board at the time of the execution of the initial agreement or of the action of the Board providing for such Business Combination; or

(iv) approval by the stockholders of the Company of a complete liquidation or dissolution of the Company.

Notwithstanding the foregoing, if it is determined that an Award hereunder is subject to the requirements of Section 409A and the Change in Control is a "payment event" under Section 409A for such Award, the Company will not be deemed to have undergone a Change in Control unless the Company is deemed to have undergone a "change in control event" pursuant to the definition of such term in Section 409A.

(e) *"Disability"* has the same meaning as "Disability" in the Celanese Corporation 2008 Deferred Compensation Plan or such other meaning as determined by the Committee in its sole discretion, provided that in all events a "Disability" under this Agreement shall constitute a "disability" within the meaning of Treasury Regulation Section 1.409A-3(i)(4).

(f) *"Operative Documents"* means the 2009 Plan and this Agreement.

(g) *"Peer Group"* means, subject to the provisions below, entities included in the S&P 500 as of December 31, 2017. This is a "closed group"; therefore, changes in the Peer Group during the period specified in the definition of Total Stockholder Return, shall be handled as follows:

(1) Closed Group: The composition of the Peer Group will be determined on the date specified above, and "frozen" as of that date; subsequent changes to the composition of the index will not change the Peer Group. Companies will not be market capitalization weighted.

(2) Multiple Class Companies: If a company in the S&P500 has more than one class of shares trading, only the "Class A" shares will be included in the Peer Group.

(3) Acquisitions: If a company in the Peer Group is acquired during the Performance Period, such company is excluded from the Peer Group for purposes of the TSR calculation.

(4) Spinoffs: The surviving parent entity will be retained in the Peer Group, by treating the value of the spinco as a reinvested dividend in parent stock.

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(5) Bankruptcy: If a company in the Peer Group files for bankruptcy protection or is otherwise insolvent during the Performance Period, such company shall remain in the Peer Group but shall be assigned the lowest ranked TSR.

(6) No Trading: If a company is in the S&P500 but is not trading as of December 31, 2017, then it will be excluded from the Peer Group. If a company in the Peer Group is otherwise no longer publicly traded on the last day of the Performance Period, such company shall remain in the Peer Group but shall be assigned the lowest possible ranking for TSR.

(h) *"Performance Period"* means the three-year period from January 1, 2018 through December 31, 2020.

(i) *"Qualifying Disposition"* means a sale or other disposition by the Company or one or more subsidiaries of all or part of a business, business unit, segment or subsidiary in a stock, asset, merger or other similar transaction or combination thereof, and determined by the Committee to be a Qualifying Disposition.

(j) " *Relative Total Stockholder Return"* or " *Relative TSR"* is assessed in comparison of the percentile rank in TSR to the Peer Group. The lowest ranked company will be the 0% rank, the middle ranked company will be the 50th percentile rank and the top ranked company will be the 100th percentile rank.

(k) [" *Retirement"* of the Participant shall mean a voluntary separation from service on or after the date when the Participant is both fifty-five (55) years of age and has ten years of service with the Company, as determined by the Company in its discretion based on payroll records. Retirement shall not include voluntary separation from service in which the Company could have terminated the Participant's employment for Cause.]

(l) *"Return on Capital Employed"* or " *ROCE"* means a measure used by the Company's management to measure performance and is defined as Adjusted EBIT divided by capital employed, which is the beginning and end-of-year average of the sum of property, plant and equipment, net; trade working capital (calculated as trade receivables, net plus inventories less trade payables - third party and affiliates); goodwill; intangible assets, and investments in affiliates, adjusted to eliminate noncontrolling interests, and certain items as determined by the Company (consistent with the provisions of Section 13(b) of the 2009 Plan) and as approved by the Committee.

(m) *"Settlement Date"* means the date that Common Shares are delivered to the Participant following the Vesting Date.

(n) *"Total Stockholder Return"* or " *TSR"* measures the percent change in share price from the beginning of the Performance Period to the end of the Performance Period and assumes immediate reinvestment of dividends when declared at the closing share price on the date declared. The beginning share price will be calculated as an average of 60 data points: the closing share price on December 31, 2017 and the closing share price for each of the -59 trading days from such date. The ending share price will be calculated as an average of 60 data points: the closing share price on December 31, 2020 and the closing share price for each of the -59 trading days from December 31, 2020.

[signatures appear on following page]

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IN WITNESS WHEREOF, the Company has caused this Agreement to be executed on its behalf by its duly authorized officer.

CELANESE CORPORATION

By: _____
Mark C. Rohr
Chairman and Chief Executive Officer

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APPENDIX A

CALCULATION OF THE PERFORMANCE-BASED VESTING

Performance-Based Vesting Calculation

The Performance RSUs are subject to adjustment based on the achievement of specified levels of:

(i) the Company's Adjusted EPS during the Performance Period, weighted 70% [and, subject to potential adjustment based on the Company's Relative TSR during the Performance Period]*; and

(ii) the Company's ROCE during the Performance Period, weighted 30%.

Each metric will be calculated separately based on the targets set forth below. The results of each metric will determine the number of Performance RSUs earned for that metric. The total award will be the addition of the total number of Performance RSUs earned for each of the two performance metrics. The number of Performance RSUs determined after such adjustments (and subject further to the additional vesting requirements of Section 2(b) of the Agreement) are referred to as the "Performance-Adjusted RSUs." Fractional shares earned based on the Adjusted EPS goal and the ROCE goal will be added together and rounded up to the nearest whole share. No fractional shares will be issued.

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* Note: The provisions that relate to Relative TSR shall apply to certain of the Company's Executive Officers and such other Participants as the Committee shall determine. Other Participants shall have the same Performance RSU without the Relative TSR feature. Definitions germane only to the Relative TSR feature will be removed from the award agreement for such Participants.

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A. Calculation of Performance Adjustment based on the Adjusted EPS Results

The following table outlines the percentage of the Performance RSUs that may become earned based on Adjusted EPS performance during the Performance Period.

	Result	Goal Achievement for Performance Period [2]	Performance Adjustment Percentage
Adjusted EPS (70% weighting)	**Below Threshold**	Less than $	0%
	Threshold	$	50%
	Target	$	100%
	Superior	$ or more	200% [3]

The Performance Adjustment Percentage for Adjusted EPS for the Performance Period shall be calculated by straight-line interpolation for results achieved between Threshold and Target, or for results achieved between Target and Superior. No Performance RSUs will be earned for the Adjusted EPS component for the Performance Period if Goal Achievement is Below Threshold.

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[2] To the extent not otherwise included as an adjustment to Adjusted EPS (as defined) or ROCE (as defined), if

(a) the historic financial statements of the Company for period(s) ending prior to the Performance Period are retrospectively recast in connection with a change in accounting principle or method adopted during the Performance Period,

(b) the Company effects a material acquisition, disposition, merger, spin-off or other similar transaction, or enters/exits a joint venture, affecting the Company or any subsidiary or any portion thereof, during the Performance Period,

(c) the Company suffers or incurs items of gain, loss or expense determined to be unusual in nature, or charges for restructurings, discontinued operations, or any other unusual or infrequent items, or any other event materially outside the scope of those anticipated in the Company's operating plans,

(d) there are changes in tax law or other such laws or provisions affecting reported results,

(e) the Company establishes accruals or reserves, or impairs assets, for reorganization or restructuring programs, and/or

(f) the Company incurs or is adversely affected by any other eventuality contemplated by the last sentence of Section 13(b) of the 2009 Plan,

then in each such case where the amount is significant to the Company, the Committee, in conformity with IRC § 162(m), shall adjust the Goal Achievement for the Performance Period or the performance achieved for the Performance Period, or both, to include or exclude these items, matters or amounts.

[3] If the Company's Relative TSR for the Performance Period is in the bottom quartile (i.e., <25th percentile), then the Performance Adjustment Percentage will be limited to 150%. In such event the resulting Performance Adjustment Percentage will be the lower of [i] the actual amount earned (without reference to this Relative TSR adjustment) or [ii] 150%.

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B. Calculation of Performance Adjustment based on the ROCE Results

The following table outlines the percentage of the Performance RSUs that may become earned based on ROCE performance during the Performance Period.

	Result	Goal Achievement for Performance Period [2]	Performance Adjustment Percentage
ROCE (30% weighting)	**Below Threshold**	Less than	0%
	Threshold		50%
	Target	—	100%
	Superior	or more	200%

The Performance Adjustment Percentage for ROCE for the Performance Period shall be calculated by straight-line interpolation for results achieved between Threshold and Target, or for results achieved between Target and Superior. No Performance RSUs will be earned for the ROCE component for the Performance Period if Goal Achievement is Below Threshold.

C. Adjustments In Case of Certain Dispositions

In the event of a sale or other disposition by the Company or one or more subsidiaries of all or part of a business, business unit, segment or subsidiary in a stock, asset, merger or other similar transaction or combination thereof, if such transaction is determined by the Committee to constitute a "change in ownership or control" within the meaning of Section 280G of the Code (and regardless of whether such transaction also constitutes a "Change in Control" as defined in this Agreement) (e.g., a sale or other disposition of assets of the Company that have a gross fair market value equal to or more than one-third of the total gross fair market value of all assets of the Company immediately before such transaction), the Committee may, in addition to or in lieu of any permitted adjustments to the performance goals or performance provided above, in its discretion take any action as determined to be equitable to reflect the closing of the transaction, including, but not limited to: (i) adjust the performance vesting conditions in any manner, including substituting new or additional performance goals, over the remaining Performance Period, (ii) cease the measurement of performance as of the closing of the transaction and adjust the Award to a time-vesting Award over the remainder of the Performance Period (at target, based on actual or projected performance at the time of the transaction, or on any other basis as the Committee may determine), or (iii) accelerate the vesting of all or any portion of the Award.

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Exhibit 10.2

[Form of Restricted Stock Unit Award Agreement for Chief Executive Officer]

CELANESE CORPORATION
2009 GLOBAL INCENTIVE PLAN

RESTRICTED STOCK UNIT AWARD AGREEMENT
DATED <<DATE>>

<< NAME>>

Pursuant to the terms and conditions of the Celanese Corporation 2009 Global Incentive Plan, you have been awarded Restricted Stock Units, subject to the restrictions described in this Agreement.

RSU Award

<<# Units>> Units

This grant is made pursuant to the Restricted Stock Unit Award Agreement dated as of <<Date>>, between Celanese and you, which Agreement is attached hereto and made a part hereof.

CELANESE CORPORATION
2009 GLOBAL INCENTIVE PLAN

RESTRICTED STOCK UNIT AWARD AGREEMENT

This Restricted Stock Unit Award Agreement (the "Agreement") is made and entered into as of <<Date>> (the "Grant Date"), by and between Celanese Corporation, a Delaware corporation (the "Company"), and <<Name>> (the "Participant"). Capitalized terms used, but not otherwise defined, herein shall have the meanings ascribed to such terms in the Celanese Corporation 2009 Global Incentive Plan (as amended from time to time, the "2009 Plan").

1. **RSU Award** : In order to encourage the Participant's contribution to the successful performance of the Company, the Company hereby grants to the Participant as of the Grant Date, pursuant to the terms of the 2009 Plan and this Agreement, an award (the "Award") of Restricted Stock Units ("RSUs") representing the right to receive an equal number of Common Shares upon vesting. The Participant hereby acknowledges and accepts such Award upon the terms and subject to the conditions, restrictions and limitations contained in this Agreement and the 2009 Plan.

2. **Vesting** : Subject to Section 3 and Section 6 of this Agreement, <<# Units 1>> RSUs shall vest on <<Vesting Date 1>>; <<# Units 2>> RSUs shall vest on <<Vesting Date 2>>; and <<# Units 3>> RSUs shall vest on <<Vesting Date 3>>, for a total of <<# Units>> RSUs. Each such date shall be referred to as a "Vesting Date". Each period between the Grant Date and a Vesting Date shall be referred to as a "Vesting Period".

3. **Effects of Certain Events Prior to Vesting** :

(a) If the Participant's employment by the Company is terminated due to the Participant's death or disability, or due to the Participant's Retirement, including for this purpose a termination by the Company without Cause, prior to a Vesting Date, the remaining unvested RSUs in the Vesting Period shall continue to vest on the applicable Vesting Dates. Such unvested RSUs that vest in accordance with the preceding sentence will be subject to any applicable taxes under Section 7 upon such vesting, which may be rounded up in each case to avoid fractional shares. To the extent permitted by applicable country, state or province law, as consideration for the vesting provisions upon Retirement contained above in this Section 3(a), upon Retirement, the Participant shall enter into a departure and general release of claims agreement with the Company that includes two-year noncompetition and non-solicitation covenants in a form acceptable to the Company.

(b) Upon the termination of the Participant's employment for Cause, the unvested portion of the Award shall be immediately forfeited and cancelled without consideration as of the date of the Participant's termination of employment. If at any time on or before a Vesting Date the Company determines, in its sole discretion, that the Participant engaged in an act constituting Cause, the Participant's employment shall be considered to have been terminated for Cause, and his or her Award shall be forfeited and cancelled, regardless of whether the Participant's termination initially was considered to have been without Cause. In each such case, the provisions of Section 3(a) are inapplicable. A Participant's employment will be considered to have been terminated for Cause, and the Award forfeited and cancelled without consideration, if the Company determines, in its sole discretion, that the Participant engaged in an act constituting Cause at any time prior to a Vesting Date, regardless of whether the Participant's termination initially was considered to have been without Cause.

4. **Settlement of RSUs** : Subject to Sections 3, 6 and 7 of this Agreement, the Company shall deliver to the Participant (or to a Company-designated brokerage firm or plan administrator) as soon as administratively practicable following the applicable Vesting Date (but in no event later than 2 ½ months after the applicable Vesting Date), in complete settlement of all RSUs vesting on such Vesting Date, a number of Common Shares equal to the number of RSUs vesting on such Vesting Date.

5. **Rights as a Stockholder** : The Participant shall have no voting, dividend or other rights as a stockholder with respect to the Award until the RSUs have vested and Common Shares have been delivered pursuant to this Agreement.

6. **Change in Control; Dissolution** :

(a) Notwithstanding any other provision of this Agreement to the contrary, upon the occurrence of a Change in Control with respect to any unvested RSUs granted pursuant to this Agreement that have not previously been forfeited:

(1) If (i) a Participant's rights to the unvested portion of the Award are not adversely affected in connection with the Change in Control, or, if adversely affected, a substitute award with an equivalent (or greater) economic value and no less favorable vesting conditions is granted to the Participant upon the occurrence of a Change in Control, and (ii) the Participant's employment is terminated by the Company (or its successor) without Cause within two years following the Change in Control, then the unvested portion of the Award (or, as applicable, the substitute award) shall immediately vest and a number of Common Shares equal to the number of unvested RSUs shall be delivered to the Participant within thirty (30) days following the date of termination, subject to the provisions of Section 7.

(2) If a Participant's right to the unvested portion of the Award is adversely affected in connection with the Change in Control and a substitute award is not made pursuant to Section 6(a)(1) above, then upon the occurrence of a Change in Control, the unvested portion of the Award shall immediately vest and a number of Common Shares equal to the number of unvested RSUs shall be delivered to the Participant within thirty (30) days following the Change in Control, subject to the provisions of Section 7; and

(b) Notwithstanding any other provision of this Agreement to the contrary, in the event of a corporate dissolution of the Company that is taxed under Section 331 of the Internal Revenue Code of 1986, as amended, then in accordance with Treasury Regulation Section 1.409A-3(j)(4)(ix)(A), this Agreement shall terminate and any RSUs granted pursuant to this Agreement that have not previously been forfeited shall immediately become Common Shares and shall be delivered to the Participant within thirty (30) days following such dissolution.

7. **Income and Other Taxes** : The Company shall not deliver Common Shares in respect of any vested RSUs unless and until the Participant has made arrangements satisfactory to the Committee to satisfy applicable withholding tax obligations for US federal, state, and local income taxes (or the foreign counterpart thereof) and applicable employment taxes. Unless otherwise permitted by the Committee, withholding shall be effectuated by withholding RSUs in connection with the vesting and/or settlement of RSUs. Withholding shall be effected using the minimum statutory rates authorized by the U.S. Internal Revenue Service (for U.S. Participants) and applicable foreign counterparts; however, if the requirements of ASC Topic 718 (or any successor applicable equity accounting standard applicable to this Award) are changed, then the Company, at its discretion, may effectuate the withholding at the higher of (1) the minimum statutory rates authorized by the U.S. Internal Revenue Service (for U.S. Participants) and applicable foreign

counterparts, or (2) a rate or method chosen by the Company consistent with ASC Topic 718 (or any successor applicable equity accounting standard applicable to this Award) and the U.S. Internal Revenue Service withholding regulations or other applicable tax requirements. The Participant acknowledges that the Company shall have the right to deduct any taxes required to be withheld by law in connection with the delivery of Common Shares issued in respect of any vested RSUs from any amounts payable by it to the Participant (including, without limitation, future cash wages). The Participant acknowledges and agrees that amounts withheld by the Company for taxes may be less than amounts actually owed for taxes by the Participant in respect of the Award. Any vested RSUs shall be reflected in the Company's records as issued on the respective dates of issuance set forth in this Agreement, irrespective of whether delivery of such Common Shares is pending the Participant's satisfaction of his or her withholding tax obligations.

8. **Securities Laws** : The Company may impose such restrictions, conditions or limitations as it determines appropriate as to the timing and manner of any resales by the Participant or other subsequent transfers by the Participant of any Common Shares issued as a result of the vesting or settlement of the RSUs, including without limitation (a) restrictions under an insider trading policy, and (b) restrictions as to the use of a specified brokerage firm for such resales or other transfers. Upon the acquisition of any Common Shares pursuant to the vesting or settlement of the RSUs, the Participant will make or enter into such written representations, warranties and agreements as the Company may reasonably request in order to comply with applicable securities laws or with this Agreement and the 2009 Plan. All accounts in which such Common Shares are held or any certificates for Common Shares shall be subject to such stop transfer orders and other restrictions as the Company may deem advisable under the rules, regulations and other requirements of the Securities and Exchange Commission, any stock exchange or quotation system upon which the Common Shares are then listed or quoted, and any applicable federal or state securities law, and the Company may cause a legend or legends to be put on any such certificates (or other appropriate restrictions and/or notations to be associated with any accounts in which such Common Shares are held) to make appropriate reference to such restrictions.

9. **Non-Transferability of Award** : The RSUs may not be assigned, alienated, pledged, attached, sold or otherwise transferred or encumbered by the Participant other than by will or by the laws of descent and distribution, and any such purported assignment, alienation, pledge, attachment, sale, transfer or encumbrance shall be void and unenforceable against the Company; provided, that the Participant may designate a beneficiary, on a form provided by the Company, to receive any portion of the Award payable hereunder following the Participant's death.

10. **Other Agreements** : Subject to Sections 10(a) and 10(b) of this Agreement, this Agreement and the 2009 Plan constitute the entire understanding between the Participant and the Company regarding the Award, and any prior and/or contemporaneous agreements, understandings, representations, discussions, commitments or negotiations concerning the Award, whether written or oral, are superseded. No oral statements or other prior written material not specifically incorporated into this Agreement, other than the 2009 Plan, shall be of any force or effect.

(a) The Participant acknowledges that as a condition to the receipt of the Award, the Participant:

(1) shall have delivered to the Company an executed copy of this Agreement;

(2) shall be subject to the Company's stock ownership guidelines, to the extent applicable to the Participant;

(3) shall be subject to policies and agreements adopted by the Company from time to time, and applicable laws and regulations, requiring the repayment by the Participant

of incentive compensation under certain circumstances, without any further act or deed or consent of the Participant; and

(4) shall have delivered to the Company an executed copy of the Long-Term Incentive Claw-Back Agreement (if a current version of such Long-Term Incentive Claw-Back Agreement is not already on file, as determined by the Committee in its sole discretion). For purposes hereof, "Long-Term Incentive Claw-Back Agreement" means an agreement between the Company and the Participant associated with the grant of long-term incentives of the Company, which contains terms, conditions, restrictions and provisions regarding one or more of (i) noncompetition by the Participant with the Company, and its customers and clients; (ii) non-solicitation and non-hiring by the Participant of the Company's employees, former employees or consultants; (iii) maintenance of confidentiality of the Company's and/or clients' information, including intellectual property; (iv) nondisparagement of the Company; and (v) such other matters deemed necessary, desirable or appropriate by the Company for such an agreement in view of the rights and benefits conveyed in connection with an award.

(b) If the Participant is a non-resident of the U.S., there may be an addendum containing special terms and conditions applicable to awards in the Participant's country. The issuance of the Award to any such Participant is contingent upon the Participant executing and returning any such addendum in the manner directed by the Company.

11. **Not a Contract for Employment; No Acquired Rights; Agreement Changes** : Nothing in the 2009 Plan, this Agreement or any other instrument executed in connection with the Award shall confer upon the Participant any right to continue in the Company's employ or service nor limit in any way the Company's right to terminate the Participant's employment at any time for any reason. The grant of RSUs hereunder, and any future grant of awards to the Participant under the 2009 Plan, is entirely voluntary and at the complete and sole discretion of the Company. Neither the grant of these RSUs nor any future grant of awards by the Company shall be deemed to create any obligation to grant any further awards, whether or not such a reservation is expressly stated at the time of such grants. The Company has the right, at any time and for any reason, to amend, suspend or terminate the 2009 Plan; provided, however, that no such amendment, suspension, or termination shall adversely affect the Participant's rights hereunder.

12. **Severability** : In the event that any provision of this Agreement is declared to be illegal, invalid or otherwise unenforceable by a court of competent jurisdiction, such provision shall be reformed, if possible, to the extent necessary to render it legal, valid and enforceable, or otherwise deleted, and the remainder of this Agreement shall not be affected except to the extent necessary to reform or delete such illegal, invalid or unenforceable provision.

13. **Further Assurances** : Each party shall cooperate and take such action as may be reasonably requested by either party hereto in order to carry out the provisions and purposes of this Agreement.

14. **Binding Effect** : The Award and this Agreement shall inure to the benefit of and be binding upon the parties hereto and their respective permitted heirs, beneficiaries, successors and assigns.

15. **Electronic Delivery** : By executing this Agreement, the Participant hereby consents to the delivery of any and all information (including, without limitation, information required to be delivered to the Participant pursuant to applicable securities laws), in whole or in part, regarding the Company and its subsidiaries, the 2009 Plan, and the Award via electronic mail, the Company's or a plan administrator's web site, or other means of electronic delivery.

16. **Personal Data** : By accepting the Award under this Agreement, the Participant hereby consents to the Company's use, dissemination and disclosure of any information pertaining to the Participant that the Company determines to be necessary or desirable for the implementation, administration and management of the 2009 Plan.

17. **Governing Law** : The Award and this Agreement shall be interpreted and construed in accordance with the laws of the state of Delaware and applicable federal law.

18. **Restricted Stock Units Subject to Plan** : By entering into this Agreement the Participant agrees and acknowledges that the Participant has received and read a copy of the 2009 Plan and the 2009 Plan's prospectus. The RSUs and the Common Shares issued upon vesting of such RSUs are subject to the 2009 Plan, which is hereby incorporated by reference. In the event of any conflict between any term or provision of this Agreement and a term or provision of the 2009 Plan, the applicable terms and provisions of the 2009 Plan shall govern and prevail.

19. **Validity of Agreement** : This Agreement shall be valid, binding and effective upon the Company on the Grant Date. However, the RSUs granted pursuant to this Agreement shall be forfeited by the Participant and this Agreement shall have no force and effect if it is not duly executed by the Participant and delivered to the Company on or before <<Validity Date>>.

20. **Headings** : The headings preceding the text of the sections hereof are inserted solely for convenience of reference, and shall not constitute a part of this Agreement, nor shall they affect its meaning, construction or effect.

21. **Compliance with Section 409A of the Internal Revenue Code** : Notwithstanding any provision in this Agreement to the contrary, this Agreement will be interpreted and applied so that the Agreement does not fail to meet, and is operated in accordance with, the requirements of Section 409A of the Code. The Company reserves the right to change the terms of this Agreement and the 2009 Plan without the Participant's consent to the extent necessary or desirable to comply with the requirements of Code Section 409A. Further, in accordance with the restrictions provided by Treasury Regulation Section 1.409A-3(j)(2), any subsequent amendments to this Agreement or any other agreement, or the entering into or termination of any other agreement, affecting the RSUs provided by this Agreement shall not modify the time or form of issuance of the RSUs set forth in this Agreement. In addition, if the Participant is a "specified employee" within the meaning of Code Section 409A, as determined by the Company, any payment made in connection with the Participant's separation from service shall not be made earlier than six (6) months and one day after the date of such separation from service to the extent required by Code Section 409A.

22. **Definitions** : The following terms shall have the following meanings for purposes of this Agreement, notwithstanding any contrary definition in the 2009 Plan:

(a) " *Cause* " means, as determined by the Company in its sole discretion, (i) the Participant's willful failure to perform the Participant's duties to the Company (other than as a result of total or partial incapacity due to physical or mental illness) for a period of 30 days following written notice by the Company to the Participant of such failure, (ii) the Participant's conviction of, or a plea of nolo contendere to, (x) a felony under the laws of the United States or any state thereof or any similar criminal act in a jurisdiction outside the United States or (y) a crime involving moral turpitude, (iii) the Participant's willful malfeasance or willful misconduct which is demonstrably injurious to the Company or its affiliates, (iv) any act of fraud by the Participant, (v) any violation of the Company's business conduct policy, (vi) any violation of the Company's policies concerning harassment or discrimination by the Participant, (vii) the Participant's conduct that causes harm to the business reputation of the Company or its affiliates, or (viii) the Participant's breach of any confidentiality, intellectual property, noncompetition or non-solicitation provisions applicable to the

Participant under the Long-Term Incentive Claw-Back Agreement or any other agreement between the Participant and the Company. "Cause" shall be determined by the Company in its sole discretion, and such determination shall be final, binding, and conclusive on the Participant.

(b) " *Change in Control* " means:

(i) Any individual, entity or group (within the meaning of Section 13(d)(3) or 14(d)(2) of the Securities Exchange Act of 1934, as amended (the "Exchange Act")) (a "Person") becomes the beneficial owner (within the meaning of Rule 13d-3 promulgated under the Exchange Act) of 50% or more of either (A) the then-outstanding shares of common stock of the Company (the "Outstanding Company Common Stock") or (B) the combined voting power of the then-outstanding voting securities of the Company entitled to vote generally in the election of directors (the "Outstanding Company Voting Securities"); provided, however, that, for purposes of this subparagraph, the following acquisitions shall not constitute a Change of Control: (i) any acquisition directly from the Company, (ii) any acquisition by the Company, (iii) any acquisition by any employee benefit plan (or related trust) sponsored or maintained by the Company or any Affiliate, or (iv) any acquisition pursuant to a transaction that complies with clauses (A), (B) or (C) in paragraph (iii) of this definition; or

(ii) Individuals who, as of the effective date of this Agreement, constitute the Board (the "Incumbent Board") cease for any reason to constitute at least a majority of the Board; provided, however, that any individual becoming a director subsequent to the effective date of this Agreement whose election, or nomination for election by the Company's stockholders, was approved by a vote of at least a majority of the directors then comprising the Incumbent Board shall be considered as though such individual was a member of the Incumbent Board, but excluding, for this purpose, any such individual whose initial assumption of office occurs as a result of an actual or threatened election contest with respect to the election or removal of directors or other actual or threatened solicitation of proxies or consents by or on behalf of a Person other than the Board; or

(iii) Consummation of a reorganization, merger, statutory share exchange or consolidation or similar transaction involving the Company or any of its subsidiaries, a sale or other disposition of all or substantially all of the assets of the Company, or the acquisition of assets or stock of another entity by the Company or any of its subsidiaries (each, a "Business Combination"), in each case unless, following such Business Combination, (A) all or substantially all of the individuals and entities that were the beneficial owners of the Outstanding Company Common Stock and the Outstanding Company Voting Securities immediately prior to such Business Combination beneficially own, directly or indirectly, more than 50% of the then-outstanding shares of common stock (or, for a non-corporate entity, equivalent securities) and the combined voting power of the then-outstanding voting securities entitled to vote generally in the election of directors (or, for a non-corporate entity, equivalent governing body), as the case may be, of the entity resulting from such Business Combination (including, without limitation, an entity that, as a result of such transaction, owns the Company or all or substantially all of the Company's assets either directly or through one or more subsidiaries) in substantially the same proportions as their ownership immediately prior to such Business Combination of the Outstanding Company Common Stock and the Outstanding Company Voting Securities, as the case may be, (B) no Person (excluding any corporation resulting from such Business Combination or any employee benefit plan (or related trust) of the Company or such corporation resulting from such Business Combination) beneficially owns, directly or indirectly, 50% or more of,

respectively, the then-outstanding shares of common stock of the corporation resulting from such Business Combination or the combined voting power of the then-outstanding voting securities of such corporation, except to the extent that such ownership existed prior to the Business Combination, and (C) at least a majority of the members of the board of directors (or, for a non-corporate entity, equivalent governing body) of the entity resulting from such Business Combination were members of the Incumbent Board at the time of the execution of the initial agreement or of the action of the Board providing for such Business Combination; or

(iv) Approval by the stockholders of the Company of a complete liquidation or dissolution of the Company.

Notwithstanding the foregoing, if it is determined that an Award hereunder is subject to the requirements of Section 409A and the Change in Control is a "payment event" under Section 409A for such Award, the Company will not be deemed to have undergone a Change in Control unless the Company is deemed to have undergone a "change in control event" pursuant to the definition of such term in Section 409A.

(c) " *Disability* " has the same meaning as "Disability" in the Celanese Corporation 2008 Deferred Compensation Plan or such other meaning as determined by the Committee in its sole discretion, provided that in all events a "Disability" under this Agreement shall constitute a "disability" within the meaning of Treasury Regulation Section 1.409A-3(i)(4).

(d) *"Qualifying Disposition"* means a sale or other disposition by the Company or one or more subsidiaries of all or part of a business, business unit, segment or subsidiary in a stock, asset, merger or other similar transaction or combination thereof, and determined by the Committee to be a Qualifying Disposition.

(e) " *Retirement* " of the Participant shall mean a voluntary separation from service on or after the date when the Participant is both 65 years of age and has five years of service with the Company, as determined by the Company in its discretion based on payroll records. Retirement shall not include voluntary separation from service in which the Company could have terminated the Participant's employment for Cause.

[signature on following page]

IN WITNESS WHEREOF, the Company has caused this Agreement to be executed on its behalf by its duly authorized officer and the Participant has also executed this Agreement in duplicate.

CELANESE CORPORATION

By: _____
<<Name, Title>>

This Agreement has been accepted and agreed to by the undersigned Participant.

PARTICIPANT

By: _____
Name: <<Name>>

Date: _____

Exhibit 10.3

Celanese

AGREEMENT AND GENERAL RELEASE
("Agreement")

Celanese Corporation, its' subsidiaries and its affiliates (" Company " or " Celanese "), 222 W. Las Colinas Blvd., Irving, Texas 75039 and **Christopher W. Jensen** , such person's heirs, executors, administrators, successors, and assigns (" Executive "), agree that:

1. **Last Day of Employment .** The last day of employment with the Company is: **March 2, 2018 ("Separation Date").** In order to remain on the payroll until the aforementioned date and receive the Consideration set forth in Paragraph 2 below, Executive shall comply with all Company policies and procedures and, if requested, perform Executive's duties faithfully, to the best of Executive's ability and to the satisfaction of the Company, while devoting Executive's full business efforts and time to the Company and to the promotion of its business as needed, including but not limited to work on projects assigned to Executive and assistance with transition duties.
2. **Consideration** . Each separate installment under this Agreement shall be treated as a separate payment for purposes of determining whether such payment is subject to or exempt from compliance with the requirements of Section 409A of the Internal Revenue Code. In consideration for signing this Agreement and compliance with the promises made herein, the Company and Executive agree:

   a. ***Voluntary Resignation*** . Executive agrees to voluntarily resign as a Company Officer on February 15, 2018 and from employment effective on the Separation Date. Using the format set forth at **Exhibit A** , Executive will sign a voluntary resignation letter as described above.

   b. ***Annual Bonus*** . For 2017, Executive will receive a bonus per the bonus calculation sheet delivered to Executive on February 15, 2018, minus lawful deductions, based on his individual performance rating as determined by the Compensation Committee of the Celanese Board of Directors and Company performance. The 2017 bonus payout will be paid to the Executive during the 2018 calendar year, but in no event later than March 15, 2018.

   c. ***Long-Term Equity Awards (" LTI ")*** **.** The Company and Executive agree that, notwithstanding any provision in his Long-Term Equity Award Agreements to the contrary, based on the terms and provisions of this Agreement and departure on the Separation Date, Executive will vest in a prorated portion of the outstanding Long-Term Equity Awards as summarized in **Exhibit B** .

   d. ***Pension and 401(k) Plan Vesting*** . If Executive is eligible, the Company will fulfill its obligations according to the terms of the respective Plans.

   e. ***Unused Vacation*** **.** The Company will pay to Executive wages for any unused vacation for 2018, and any approved vacation carried over from 2017, under the

Company's standard procedure for calculating and paying any unused vacation to separated employees. The gross amount due to Executive, less any lawful deductions, will be payable within 30 days of the Separation Date; subject to Executive providing the details of any vacation days utilized during 2018.

f. ***Company Benefit Plans .*** Medical and dental coverage will continue according to the Employee's current medical and dental plan elections, under COBRA, with no premium cost to the Employee after the Separation Date, until the earlier of three (3) full months after the last day in the month of separation (June 30, 2018), or the date on which Executive becomes covered under another medical or dental plan. All other normal company programs (e.g. life insurance, LTD, 401(k) contributions, etc.) will continue until the Separation Date.

g. ***COBRA Coverage*** . Employee shall be entitled to elect to continue medical and dental coverage, at his expense, under COBRA for an additional fifteen (15) months following the expiration of the coverage period described in Section 2(f) above, provided the Employee is not covered under another medical or dental plan.

h. ***Return of Company Property*** . Executive will surrender to the Company, on a mutually agreeable date, all Company materials, including, but not limited to Executive's Company laptop computer, phone, credit card, calling cards, etc. Executive will be responsible for resolving any outstanding balances on the Company credit card.

i. ***Withholding*** . The payments and other benefits provided under this Agreement shall be reduced by applicable withholding taxes and other lawful deductions.

3. **No Consideration Absent Execution of this Agreement** . Executive understands and agrees that Executive would not receive the monies and/or benefits specified in Paragraph 2 above, unless Executive signs this Agreement on the signature page without having revoked this Agreement pursuant to Paragraph 15 below, signs the letters at **Exhibits A and C (Non-Revocation Letter)** and fulfills the promises contained herein.

4. **General Release of Claims** . Executive knowingly and voluntarily releases and forever discharges, to the full extent permitted by law, in all countries, including but not limited to the U.S., the People's Republic of China (PRC), The United Kingdom (U.K.). The Netherlands and The Federal Republic of Germany (FRG), the Company, its parent corporation, affiliates, subsidiaries, divisions, predecessors, successors and assigns and the current and former employees, officers, directors and agents thereof (collectively referred to throughout the remainder of this Agreement as the " Company "), of and from any and all claims, known and unknown, asserted and unasserted, Executive has or may have against the Company as of the date of execution of this Agreement, including, but not limited to, any alleged violation of:

- Title VII of the Civil Rights Act of 1964, as amended;
- The Civil Rights Act of 1991;
- Sections 1981 through 1988 of Title 42 of the United States Code, as amended;
- The Employee Retirement Income Security Act of 1974, as amended;
- The Immigration Reform and Control Act, as amended;
- The Americans with Disabilities Act of 1990, as amended;
- The Age Discrimination in Employment Act of 1967, as amended;
- The Workers Adjustment and Retraining Notification Act, as amended;
- The Occupational Safety and Health Act, as amended;
- The Sarbanes-Oxley Act of 2002;
- The Wall Street Reform Act of 2010 (Dodd Frank);
- The Family Medical Leave Act of 1993 (FMLA);
- The Texas Civil Rights Act, as amended;
- The Texas Minimum Wage Law, as amended;
- Equal Pay Law for Texas, as amended;
- Any other federal, state or local civil or human rights law, or any other local, state or federal law, regulation or ordinance including but not limited to the State of Texas, or any law, regulation or ordinance of a foreign country, including but not limited to the Peoples Republic of China (PRC), Federal Republic of Germany (FRG), The Netherlands and the United Kingdom (U.K.);
- Any public policy, contract, tort, or common law;
- The employment, labor and benefits laws and regulations in all countries in addition to the U.S. including but not limited to the PRC, U.K. The Netherlands and the FRG; and any claim for costs, fees, or other expenses including attorneys' fees incurred in these matters.
- Provided however, nothing in this release or Agreement is intended to waive any rights Executive may have, if any, to indemnification or defense for claims brought by third parties or shareholders for acts, omissions or events occurring or performed by Executive, within the course and scope of his responsibilities, in his capacity as an officer of the Company or its affiliates, including any rights under any director and officer liability insurance policy maintained by the Company.

5. **Affirmations** . Executive affirms that Executive has not filed, caused to be filed, or presently is a party to any claim, complaint, or action against the Company in any forum or form; provided, however, that the foregoing does not affect any right to file an administrative charge with the Equal Employment Opportunity Commission (" EEOC "), OSHA, The National Labor Relations Board (" NLRB "), or a charge or complaint under applicable securities laws with the Securities and Exchange Commission (" SEC ") or any other federal, state, or municipal agency with appropriate jurisdiction (a " Government Agency "), subject to the restriction that if any such charge or complaint is filed, Employee agrees not to violate the confidentiality provisions of this Agreement, except by an order of a court having competent jurisdiction, if permitted by applicable law, or if in connection with confidential communications with a Government Agency or an investigation conducted by a Government Agency with appropriate jurisdiction. Employee further agrees and covenants that should Executive or any other person, organization, or other entity file, charge, claim, sue or cause

or permit to be filed any charge or claim with the EEOC, or any civil action, suit or legal proceeding against the Company involving any matter occurring at any time in the past, Executive will not seek or accept any personal relief (including, a judgement, relief or settlement) in such charge, civil action, suit or proceeding, unless permitted under law or regulation. This Agreement does not limit Executive's right to receive an award for information provided to the SEC. Executive further affirms that Executive has reported all hours worked as of the date of this Agreement and has been paid and/or has received all leave (paid or unpaid), compensation, wages, bonuses, commissions, and/or benefits to which Executive may be entitled and that no other leave (paid or unpaid), compensation, wages, bonuses, commissions and/or benefits are due to Executive, except as provided in this Agreement. Executive furthermore affirms that Executive has no known workplace injuries or occupational diseases.

6. **Confidentiality** . Executive and the Company agree not to disclose any information regarding the existence or substance of this Agreement, except to Executive's spouse, tax advisor, and an attorney with whom Executive chooses to consult regarding Executive's consideration of this Agreement or as permitted or required by applicable law.

   Executive agrees and recognizes that any knowledge or information of any type whatsoever of a confidential nature relating to the business of the Company or any of its subsidiaries, divisions or affiliates, including, without limitation, all types of trade secrets, client lists or information, employee lists or information, information regarding product development, marketing plans, management organization, operating policies or manuals, performance results, business plans, financial records, or other financial, commercial, business or technical information (collectively " Confidential Information "), must be protected as confidential, not copied, disclosed or used other than for the benefit of the Company at any time unless and until such knowledge or information is in the public domain through no wrongful act by Executive.

   Executive further agrees not to divulge to anyone (other than the Company or any persons employed or designated by the Company), publish or make use of any such Confidential Information without the prior written consent of the Company, except by an order of a court having competent jurisdiction or if in connection with confidential communications with a Government Agency or an investigation conducted by a Government Agency with appropriate jurisdiction.

7. **Notification of Allowable Disclosure of Trade Secret Information in the United States.** Executive may not be held criminally or civilly liable under any federal or state trade secret law for the disclosure of a trade secret that: (a) is made (i) in confidence to a federal, state, or local government official, either directly or indirectly, or to an attorney; and (ii) solely for the purpose of reporting or investigating a suspected violation of law; or (b) is made in a complaint or other document that is filed under seal in a lawsuit or other proceeding. Further, if Executive files a lawsuit against the Company alleging retaliation for reporting a suspected violation of law, the Executive may disclose the trade secret to Executive's attorney. Executive may also use the trade secret information in a court proceeding, provided

that he or she files any document containing the trade secret under seal and does not disclose the trade secret except pursuant to a court order.

8. **Non-competition/Non-solicitation/Non-hire.** Executive acknowledges and recognizes the highly competitive and confidential nature of the business of the Company. The Long-Term Incentive Award Claw-Back Agreement (" Clawback Agreement "), dated 1/1/2009, a copy of which is attached as **Exhibit D** , include, among other obligations, promises made by Executive regarding safeguarding confidential Company information, non-competition with the Company and the non-solicitation/no hire of current employees and contractors. The Clawback Agreement remains in full force and effect and is part of this Agreement, except that Executive agrees that, for purposes of this Agreement, the Restricted Period shall be a total of three (3) years from the Separation Date for the non-competition provision and three (3) years for non-solicitation/non-hire of employees.

9. **Governing Law and Interpretation** . This Agreement shall be governed by and construed in accordance with the laws of the State of Texas, without regard to its conflict of laws provision. In the event Executive or the Company breaches any provision of this Agreement, Executive and the Company affirm that either may institute an action to specifically enforce any term or provision of this Agreement. Should any provision of this Agreement be declared illegal or unenforceable by any court of competent jurisdiction and cannot be modified to be enforceable, excluding the general release language, such provision shall immediately become null and void, leaving the remainder of this Agreement in full force and effect.

10. **Non-admission of Wrongdoing** . The parties agree that neither this Agreement nor the furnishing of the consideration for the release contained in this Agreement shall be deemed or construed at any time for any purpose as an admission by the Company of any liability or unlawful conduct of any kind.

11. **Non-Disparagement.** Executive agrees not to disparage, or make disparaging remarks or send any disparaging communications concerning, the Company, its reputation, its business, and/or its directors, officers, managers. Likewise the Company's senior management agrees not to disparage, or make any disparaging remark or send any disparaging communication concerning Executive, Executive's reputation and/or Executive's business.

12. **Future Cooperation after Separation Date.** After the Separation Date, Executive agrees to make reasonable efforts to assist Company including but not limited to: responding to telephone calls, assisting with transition duties, assisting with issues that arise after the Separation Date and assisting with the defense or prosecution of any lawsuit or claim. This includes but is not limited to providing deposition testimony, attending hearings and testifying on behalf of the Company. The Company will reimburse Executive for reasonable time and expenses in connection with any future cooperation after the Separation Date, at Executive's current annual base pay, converted to an hourly rate. Time and expenses can include loss of pay or using vacation time at a future employer. The Company shall reimburse Executive within 30 days of remittance by Executive to the Company of such time and expenses incurred.

13. **Injunctive Relief.** Executive agrees and acknowledges that the Company will be irreparably harmed by any breach, or threatened breach by Executive of this Agreement and that monetary damages would be grossly inadequate. Accordingly, Executive agrees that in the event of a breach, or threatened breach by Executive of this Agreement the Company shall be entitled to apply for immediate injunctive or other preliminary or equitable relief, as appropriate, in addition to all other remedies at law or equity.

14. **Review Period** . Executive is hereby advised Executive has up to twenty-one (21) calendar days, from the date Executive receives it, to review this Agreement and to consult with an attorney prior to execution of this Agreement. Executive agrees that any modifications, material or otherwise, made to this Agreement do not restart or affect in any manner the original twenty-one (21) calendar day consideration period.

15. **Revocation Period and Effective Date** . If Executive signs and returns to the Company a copy of this Agreement, Executive has a period of seven (7) days (" Revocation Period ") following the date of such execution to revoke this Agreement, after which time this Agreement will become effective (" Effective Date ") if not previously revoked. In order for the revocation to be effective, written notice must be received by the Company no later than close of business on the seventh day after Executive signs this Agreement at which time the Revocation Period shall expire.

16. **Amendment** . This Agreement may not be modified, altered or changed except upon express written consent of both parties wherein specific reference is made to this Agreement.

17. **Entire Agreement** . This Agreement sets forth the entire agreement between the parties hereto, and fully supersedes any prior obligation of the Company to Employee. Employee acknowledges that he has not relied on any representations, promises, or agreements of any kind made to him in connection with his decision to accept this Agreement, except for those set forth in this Agreement **.** Notwithstanding the foregoing, it is expressly understood and agreed that the Equity Agreements and the Long-Term Incentive Award Claw Back Agreement, except as modified herein, executed by Employee shall remain in full force and effect.

18. HAVING ELECTED TO EXECUTE THIS AGREEMENT, TO FULFILL THE PROMISES AND TO RECEIVE THE SUMS AND BENEFITS IN PARAGRAPH 2 ABOVE, EXECUTIVE FREELY AND KNOWINGLY, AND AFTER DUE CONSIDERATION, ENTERS INTO THIS AGREEMENT INTENDING TO WAIVE, SETTLE AND RELEASE ALL CLAIMS EXECUTIVE HAS OR MIGHT HAVE AGAINST THE COMPANY.

IN WITNESS WHEREOF, the parties hereto knowingly and voluntarily executed this Agreement as of the following date: 2-16-2018 .

Executive	**Celanese Corporation:**
By: /s/ Christopher W. Jensen	By: /s/ Shannon Jurecka

To: Chris Jensen

Re: Agreement and General Release

Dear Chris:

This letter confirms that on February 15, 2018, I personally delivered to you the enclosed Agreement and General Release. You have until March 8, 2018 which is at least 21 days after receipt, to consider this Agreement and General Release, in which you waive important rights, including those under the Age Discrimination in Employment Act. To this end, we advise you to consult with an attorney of your choosing prior to executing this Agreement and General Release.

Very truly yours

/s/ Shannon Jurecka

Celanese

Exhibit A

To: Mark Rohr

From: Chris Jensen

Subject: Letter of Voluntary Resignation

Dear Mark:

The purpose of this letter is to inform you that I have decided to voluntarily resign from employment with Celanese for personal reasons. The effective date of my departure will be March 2, 2018 (Separation Date). Effective on February 15, 2018, I hereby resign from any and all positions I may hold as a corporate officer, director, committee member or manager of the Company and its subsidiaries and affiliates (including without limitation any positions as an officer, committee member, manager and/or director), from the Celanese Foundation and from all positions held on behalf of the Company (e.g., external and joint venture board memberships, internal committee positions, etc.).

Sincerely,

/s/ Chris Jensen

Date: 2/13/2018

Exhibit B

Summary of LTI Awards

Separation Equity Calculations

Separation Date Assumption: 03/02/2018

Vesting Period	Target Award	Performance Factor [1]	Performance-Adjusted RSUs	Numerator (# of Mos. Worked)	Denominator (# of Mos. in Period)	Prorated Amount	Timing of Payment
2015 Time-Based RSU Award:							
07/21/2015 - 07/21/2018	2,394			33	37	2,130	Jul 2018
2016 Performance-Based RSU Award:							
02/03/2016 - 02/15/2019	19,648	100%	19,648	26	37	14,807	Feb 2019
2016 Time-Based RSU Award:							
02/03/2016 - 02/15/2019	9,779			26	37	6,872	Feb 2019
2016 Time-Based RSU Award:							
12/08/2016 - 12/08/2018	4,543			16	25	2,908	Dec 2018
12/08/2016 - 12/08/2019	4,682			16	37	2,025	Dec 2019
Total Prorated LTI Award Value							

All Performance- and Time-Based RSUs: Prorate on termination date and pay out on original vesting date

[1] Performance-Based RSUs - Award is subject to performance adjustment (per Agreement)

Exhibit C

Date: 2/23/2018

Shannon Jurecka
Celanese Corporation
222 W. Las Colinas Blvd.
Suite 900 N.
Irving, TX 75039

Re: Agreement and General Release

Dear Shannon:

On 2/16/2018, which is at least seven (7) days earlier than the execution of this letter, I executed an Agreement and General Release between Celanese and me. I was advised by Celanese, in writing, to consult with an attorney of my choosing, prior to executing the Agreement and General Release.

I have at no time revoked my acceptance or execution of that Agreement and General Release and hereby reaffirm my acceptance of that Agreement and General Release. Therefore, in accordance with the terms of our Agreement and General Release, I hereby request payment of the Consideration described in Paragraph 2 of that Agreement commencing after the Separation Date.

Very truly yours

/s/ Chris Jensen
Chris Jensen

Exhibit D

Clawback Agreement

LONG-TERM INCENTIVE AWARD CLAW-BACK AGREEMENT

This Agreement between Celanese Corporation and **Christopher Jensen** (the "Employee") is entered into as of the date set forth on the signature page below. The collective consideration for Employee's obligations under this Agreement, each component of which the Employee specifically acknowledges both the receipt and independent sufficiency thereof as consideration, include: (i) Employee's receipt of cash and/or stock-related awards under the Celanese Corporation 2004 Stock Incentive Plan (including any successor plan), or any such other cash or stock-related award under any plan or arrangement sponsored by Celanese (collectively referred to as the "Plan"), subject to the terms thereof; (ii) Employee's continued employment with Celanese; (iii) the opportunity to receive special training and education, both on-the-job and otherwise as feasible; and (iv) Employee's receipt of confidential, proprietary information relating to Celanese business and clients.

Accordingly, Employee and Celanese agree as follows:

1. DEFINITIONS

a. "Celanese" means Celanese Corporation, its direct and indirect subsidiaries, affiliated entities, successors and assigns.

b. "Confidential Information" means any non-public, proprietary or confidential information, including without limitation trade secrets, know-how, research and development, software, databases, inventions, processes, formulae, technology, designs and other intellectual property, information concerning finances, investments, profits, pricing, costs, products, services, vendors, customers, clients, partners, investors, personnel, compensation, benefits, recruiting, training, advertising, sales, marketing, promotions, government and regulatory activities and approvals concerning the past, current or future business, activities and operations of Celanese and/or any third party that has disclosed or provided any of same to Celanese on a confidential basis. "Confidential Information" also includes any information designated as a trade secret or proprietary information by operation of law or otherwise, but shall not be limited by such designation. "Confidential Information" shall not include any information that is (i) generally known to the industry or the public other than as a result of Employee's breach of this covenant; (ii) made legitimately available to Employee by a third party without breach of any confidentiality obligation; or (iii) required by law to be disclosed; provided that Employee shall give prompt written notice to Celanese of such requirement, disclose no more information than is so required, and cooperate with any attempts by Celanese to obtain a protective order or similar treatment.

c. "Competitive Business" means businesses that compete with products and services offered by Celanese in those countries where Celanese manufactures, produces, sells, leases, rents, licenses or otherwise provides its products or services during the term of Employee's employment with Celanese or, following the Employee's termination of employment, within two (2) years preceding the date of termination (including, without limitation, businesses which Celanese has specific plans to conduct in the future that were disclosed or made available to Employee), provided that, if Employee's duties were limited to particular product lines or businesses during such period, the Competitive Business shall be limited to those product lines or businesses in those countries for which Employee had such responsibility.

d. "Effective Date" means December 11, 2008.

e. "Restricted Period" means one year from the date of Employee's termination of employment from Celanese for any reason.

2. DISCLOSURE AND USE OF CONFIDENTIAL INFORMATION AND PROPRIETARY RIGHTS

a. Based upon the assurances given by Employee in this Agreement, Celanese will provide Employee with access to its Confidential Information. Employee hereby reaffirms that all Confidential Information received by Employee prior to the termination of this Agreement is the exclusive property of Celanese and Employee releases any individual claim to the Confidential Information.

b. Employee will not at any time (whether during or after Employee's employment with Celanese) (a) retain or use for the benefit, purposes or account of Employee or any other person; or (b) disclose, divulge, reveal, communicate, share, make available, transfer or provide access to any person outside Celanese (other than its professional advisers who are bound by confidentiality obligations), any Confidential Information without the prior written authorization of Celanese.

c. Upon termination of Employee's employment with Celanese for any reason, Employee shall (a) cease and not thereafter commence use of any Confidential Information or intellectual property (including without limitation, any patent, invention, copyright, trade secret, trademark, trade name, logo, domain name or other source indicator) owned or used by Celanese; (b) immediately destroy, delete, or return to Celanese, at Celanese's option, all originals and copies in any form or medium (including memoranda, books, papers, plans, computer files, letters and other data) in Employee's possession or control (including any of the foregoing stored or located in Employee's office, home, laptop or other computer, whether or not Celanese property) that contain Confidential Information or otherwise relate to the business of Celanese, except that Employee may retain only those portions of any personal notes, notebooks and diaries that do not contain any Confidential Information; and (c) notify and fully cooperate with Celanese regarding the delivery or destruction of any other Confidential Information of which Employee is or becomes aware.

d. If Employee has previously entered into any confidentiality or non-disclosure agreements with any former employer, Employee hereby represents and warrants that such confidentiality and/or non-disclosure agreement or agreements have been fully disclosed and provided to Celanese.

e. If Employee has created, invented, designed, developed, contributed to or improved any works of authorship, inventions, intellectual property, materials, documents or other work product (including without limitation, research, reports, software, databases, systems, applications, presentations, textual works, content, or audiovisual materials) ("Works"), either alone or with third parties, prior to Employee's employment by Celanese, that are relevant to or implicated by such employment ("Prior Works"), Employee hereby grants Celanese a perpetual, non-exclusive, royalty-free, worldwide, assignable, sublicensable license under all rights and intellectual property rights (including rights under patent, industrial property, copyright, trademark, trade secret, unfair competition and related laws) therein for all purposes in connection with Celanese's current and future business. A list of all such Works as of the date hereof is attached hereto as Exhibit A.

f. If Employee creates, invents, designs, develops, contributes to or improves any Works, either alone or with third parties, at any time during Employee's employment by Celanese and within the scope of such employment and/or with the use of any Celanese resources ("Company Works"), Employee shall promptly and fully disclose same to Celanese and hereby irrevocably assigns, transfers and conveys, to the maximum extent permitted by applicable law, all rights and intellectual property rights therein (including rights under patent, industrial property, copyright, trademark, trade secret, unfair competition and related laws) to Celanese to the extent ownership of any such rights does not vest originally in Celanese.

g. Employee agrees to keep and maintain adequate and current written records (in the form of notes, sketches, drawings, and any other form or media requested by Celanese) of all Company Works. The records will be available to and remain the sole property and intellectual property of Celanese at all times.

h. Employee shall take all requested actions and execute all requested documents (including any licenses or assignments required by a government contract) at Celanese's expense (but without further remuneration) to assist Celanese in validating, maintaining, protecting, enforcing, perfecting, recording, patenting or registering any of Celanese's rights in the Prior Works and Company Works. If Celanese is unable for any other reason to secure Employee's signature on any document for this purpose, then Employee hereby irrevocably designates and appoints Celanese and its duly authorized officers and agents as Employee's agent and attorney in fact, to act for and in Employee's behalf and stead to execute any documents and to do all other lawfully permitted acts in connection with the foregoing.

i. Employee shall not improperly use for the benefit of, bring to any premises of, divulge, disclose, communicate, reveal, transfer or provide access to, or share with Celanese any confidential, proprietary or non-public information or intellectual property relating to a former employer or other third party without the prior written permission of such third party. Employee hereby indemnifies, holds harmless and agrees to defend Celanese and its officers, directors, partners, employees, agents and representatives from any breach of the foregoing covenant. Employee shall comply with all relevant policies and guidelines of Celanese, including regarding the protection of confidential information and intellectual property and potential conflicts of interest. Employee acknowledges that Celanese may amend any such policies and guidelines from time to time, and that Employee remains at all times bound by their most current version.

j. In the event Employee leaves the employ of Celanese, Employee hereby grants consent to notification by Celanese to any subsequent employer about Employee's rights and obligations under this Paragraph 2.

3. NON-COMPETITION AND NON-SOLICITATION

a. During the time of Employee's employment with Celanese and for the Restricted Period thereafter, Employee shall not, whether on Employee's own behalf or on behalf of or in conjunction with any person, directly or indirectly solicit or assist in soliciting in competition with Celanese, the business of any customer, prospective customer, client or prospective client: (i) with whom Employee had personal contact or dealings on behalf of Celanese during the one year period preceding the termination of Employee's employment; (ii) with whom employees directly or indirectly reporting to Employee have had personal contact or dealings on behalf of Celanese during the one-year immediately preceding the termination of Employee's employment; or (iii) for whom Employee had direct or indirect responsibility during the one year period immediately preceding the termination of Employee's employment.

b. During the time of Employee's employment with Celanese and for the Restricted Period thereafter, Employee shall not directly or indirectly: (i) engage in any Competitive Business, (ii) enter the employ of, or render any services to, any person (or any division or controlled or controlling affiliate of any person) who or which engages in a Competitive Business, (iii) acquire a financial interest in, or otherwise become actively involved with, any Competitive Business, directly or indirectly, as an individual, partner, stockholder, officer, director, principal, agent, trustee or consultant, or (iv) interfere with, or attempt to interfere with, business relationships between Celanese and customers, clients, suppliers partners, members or investors of Celanese. Notwithstanding the foregoing, Employee may directly or indirectly own, solely as an investment, securities of any person engaged in the business of Celanese which are publicly traded on a national or regional stock exchange or on the over-the-counter

market if Employee (x) is not a controlling person of, or a member of a group which controls, such person and (y) does not, directly or indirectly, own 5% or more of any class of securities of such person.

4. NON-SOLICITATION OF CELANESE EMPLOYEES AND CONSULTANTS

Employee shall not:

a. During the time of Employee's employment with Celanese and for the Restricted Period thereafter, Employee shall not, whether on Employee's own behalf or on behalf of or in conjunction with any Person, directly or indirectly: (i) solicit, interview, encourage, or take any other action that would tend to influence in any manner any employee of Celanese to leave the employment of Celanese (other than as a result of a general advertisement of employment made by Employee's subsequent employer or business, not directed at any such employee), or (ii) hire any such employee who was employed by Celanese as of the date of Employee's termination of employment or who left Celanese coincident with, or within one year prior to or after, Employee's termination of employment.

b. During the time of Employee's employment with Celanese and for the Restricted Period thereafter, Employee shall not, directly or indirectly, solicit or encourage any consultant then under contract with Celanese to cease to work with Celanese.

5. EMPLOYEE'S BEST EFFORTS AND EXCLUSIVE SERVICE

Employee agrees to diligently and loyally serve Celanese, to devote his/her full best efforts, full time and energy to such service, and to follow the directions of Celanese in regard to such services. Employee agrees to conduct all business activities in accordance with the directives, policies, and instructions of Celanese in a proper and professional manner so as to maintain Celanese's ethical business, and professional standards, and the goodwill and reputation of Celanese. Employee also warrants and represents that he/she has been advised of and agrees to comply with Celanese's Code of Business Conduct, as amended from time to time, including Celanese's policies against discrimination and harassment.

Employee further agrees that during employment with Celanese, he/she will not engage in any other employment or business venture. Employee warrants that he/she is not subject to any agreement with a prior employer or other party that would restrict his/her employment by Celanese or the performance of his/her duties under this Agreement.

6. EMPLOYMENT RELATIONSHIP

Notwithstanding any other provisions of this Agreement and unless contrary to applicable law or the terms of a written contract executed by an officer of Celanese, employment with Celanese is for an indefinite term and may be ended, with or without cause, at any time by either the Employee or Celanese, with or without previous notice. Nothing in this document will be construed to oblige Celanese to continue Employee's employment for any particular time or under any particular terms and conditions of employment.

7. REMEDIES AND ENFORCEMENT

a. Forfeiture of Stock-Related Benefits and Rights : Employee acknowledges that the Plan is intended to induce and reward Employee's continued employment, commitment, and loyalty to Celanese. As further consideration for Employee's stock-related awards, Employee agrees that (a) if at any time during his/her employment with Celanese or after his/her termination of employment for

any reason, Employee breaks or states his/her intention to break the promises he/she made in Paragraphs 2, 3, or 4 of this Agreement, or (b) it is determined by Celanese that Employee engaged in conduct related to his/her employment with Celanese for which he/she or Celanese could be held either criminally or civilly liable, then Employee shall (x) immediately cease vesting in all awards granted under the Plan on or after the Effective Date and (y) forfeit and return to Celanese any and all rights and interests that he/she may have in any awards (and, if applicable, repay the value of any awards Employee no longer holds by means of a certified check) granted under the Plan on or after the Effective Date in which Employee vested during the period that began on the date one year preceding Employee's breaking (or stating his/her intention to break) the promises in Paragraphs 2, 3, or 4 of this Agreement, or one year preceding Employee's termination (whichever date is earlier), unless terminated or forfeited sooner by operation of another term or condition of the Plan.

b. Reasonableness of Restrictions / Injunctive Relief : Employee acknowledges that the provisions of this Agreement are reasonable and necessary for the protection of Celanese's legitimate business interests, including but not limited to its Confidential Information, customer, vendor, supplier and business partner relationships and goodwill. Employee also acknowledges that the provisions of this Agreement would not impede his or her ability to earn a living in his or her chosen profession should he or she terminate employment with Celanese. Employee further acknowledges that a breach of any of the provisions of this Agreement will result in continuing and irreparable damages to Celanese for which there would be no adequate remedy at law and that Celanese, in addition to all other relief available to it, shall be entitled to the issuance of injunctive relief restraining him or her from committing or continuing to commit any breach of this agreement. Accordingly, if Employee breaches this Agreement, Celanese shall be entitled, in addition to all other remedies it may have, to immediate injunctions or other appropriate orders to restrain any such breach without requirement to post a bond. In addition, in the event of a breach of Paragraphs 2, 3 or 4, Employee agrees to pay to Celanese all costs of enforcement of this Agreement, including, but not limited to, reasonable attorney fees.

c. Reformation : If any provision of Paragraphs 2, 3 or 4 should be found by any court of competent jurisdiction to be unreasonable by reason of its being too broad as to the period of time, territory, aspects of business or clients covered or otherwise, then, and in that event, such provision shall nevertheless remain valid and fully effective, but shall be considered to be amended, for the limited purpose of its application within the geographic jurisdiction of the court so finding, so that any term of the provision found unreasonable shall be limited to the maximum period of time, the largest territory, the most aspects of business and clients covered and/or the broadest other limitations, as the case may be, which would be found reasonable and enforceable by such court. Similarly, if any remedy is found to be unenforceable in whole or in part, or to any extent, such provision shall remain in effect only to the extent the remedy or remedies would be enforceable by such court.

d. Severability and Survival : Subject to the provisions of Subparagraph 7(c), whenever possible, each provision of this Agreement will be interpreted in such a manner as to be effective and valid under applicable law or public policy. However, if any provision of this Agreement is held to be prohibited by or invalid under applicable law or public policy, such provisions, to the extent of such prohibition or invalidity, shall be deemed not to be part of this Agreement otherwise applicable to Employee, and shall not invalidate the remainder of such provision or the remaining provisions of this Agreement.

e. Right of Set-Off : Employee consents to a deduction from any amounts Celanese may owe Employee from time to time, to the extent of the amounts Employee owes Celanese (including, but not limited to, any amounts Employee owes under the Subparagraphs 7(a) and 7(b) above). Any such set-off shall be effected pursuant to the requirements of Section 409A of the Internal Revenue Code of 1986,

as amended. If Celanese does not recover by means of set-off the full amount Employee owes, Employee agrees to pay immediately the unpaid balance to Celanese upon Celanese's demand.

8. DISCLOSURE AND NOTIFICATION

a. Prior to signing this Agreement, Employee shall disclose to Celanese in writing any restrictions that may affect Employee's ability to work on behalf of Celanese, including, but not limited to, any existing non-compete agreements, confidentiality agreements, court orders, or pending or threatened litigation with prior employers/contractors/third parties. Such written disclosure is attached to this Agreement as Exhibit B, which is fully incorporated herein by reference. Employee further warrants and represents he/she has not disclosed and will not disclose to Celanese, and has not used and will not use on Celanese's behalf, any trade secrets or confidential, proprietary information belonging to a third party, without first obtaining written consent from that third party.

b. Employee agrees that he/she will (and Celanese may) notify anyone employing Employee or evidencing an intention to employ Employee of the existence and provisions of this Agreement.

9. CONSENT TO JURISDICTION

To the fullest extent allowed by applicable law, any dispute or conflict arising out of or relating to this Agreement, except for an action brought by Celanese pursuant to Paragraphs 2, 3 or 4 of this Agreement, must be brought in a court that has jurisdiction over matters in Dallas County, Texas, which court(s) shall have sole and exclusive jurisdiction of such matters. Furthermore, to the fullest extent allowed by applicable law, Employee agrees such court shall have personal jurisdiction over him/her and further agrees to waive any rights he/she may have to challenge the court's jurisdiction over him/her. To the fullest extent allowed by applicable law, Employee further consents to such selection of jurisdiction, forum and venue and to the uncontested enforcement of a judgment from such court in any other jurisdiction where Employee or his/her assets are located.

10. AMENDMENTS

This Agreement may not be modified or amended except by a written instrument executed by Employee and the Chief Executive Officer of Celanese Corporation, the Senior Vice President of Human Resources of Celanese Corporation, or either of their designees.

11. WAIVER

All the rights of Celanese and Employee under this Agreement shall be cumulative and not alternative, and a waiver or indulgence by either party shall not be construed as a waiver of any other rights or entitlements hereunder.

12. ENTIRE AGREEMENT

This Agreement constitutes the parties' entire agreement, and supersedes and prevails over all other prior agreements, understandings or representations by or between the parties, whether oral or written, with respect to the subject matters herein, except as to (a) the terms of any Plan (as defined on page 1 of this Agreement) which may apply, as supplemented by the provisions of Paragraph 7(a) above; and (b) if a post-employment restrictive covenant in this Agreement is found unenforceable (despite, and after application of, any applicable right to reformation that could add or renew enforceability), then any prior agreement

between the parties that would provide for a restriction on the same or substantially similar post-employment conduct of Employee shall not be considered superseded and shall remain in effect.

The parties have executed this Agreement as of the date indicated below.

ACCEPTED AND AGREED: **Participant**

By: /s/ Christopher Jensen
Name: Christopher Jensen
Employee ID: 9,484

Date: January 21, 2009

EXHIBIT A

LONG-TERM INCENTIVE AWARD CLAW-BACK AGREEMENT

List of Company Works Pursuant to Paragraph 2(e):

EXHIBIT B.

LONG-TERM INCENTIVE AWARD CLAW-BACK AGREEMENT

Disclosure of Restrictions Pursuant to Paragraph 8(a):

Exhibit 31.1

CERTIFICATION
PURSUANT TO 17 CFR 240.13a-14
PROMULGATED UNDER
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Mark C. Rohr, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Celanese Corporation;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

(a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

(d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

(a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

(b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

/s/ MARK C. ROHR

Mark C. Rohr
Chairman of the Board of Directors and
Chief Executive Officer
April 17, 2018

Exhibit 31.2

CERTIFICATION
PURSUANT TO 17 CFR 240.13a-14
PROMULGATED UNDER
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Scott A. Richardson, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Celanese Corporation;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

(a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

(d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

(a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

(b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

/s/ SCOTT A. RICHARDSON

Scott A. Richardson
Senior Vice President and
Chief Financial Officer
April 17, 2018

Exhibit 32.1

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of Celanese Corporation (the "Company") on Form 10-Q for the period ending March 31, 2018 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Mark C. Rohr, Chairman of the Board of Directors and Chief Executive Officer of the Company, hereby certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to my knowledge:

1. The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

2. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ MARK C. ROHR

Mark C. Rohr
Chairman of the Board of Directors and
Chief Executive Officer
April 17, 2018

Exhibit 32.2

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of Celanese Corporation (the "Company") on Form 10-Q for the period ending March 31, 2018 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Scott A. Richardson, Senior Vice President and Chief Financial Officer of the Company, hereby certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to my knowledge:

1. The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

2. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ SCOTT A. RICHARDSON

Scott A. Richardson
Senior Vice President and
Chief Financial Officer
April 17, 2018