



Celanese US Holdings LLC
OFFER TO PURCHASE FOR CASH UP TO \$1,000,000,000 AGGREGATE PRINCIPAL AMOUNT OF
THE OUTSTANDING NOTES LISTED BELOW SUBJECT TO THE CONDITIONS (INCLUDING THE
FINANCING CONDITION) SET FORTH HEREIN

Title of Security^(a)	CUSIP Number / ISIN	Outstanding Principal Amount	Acceptance Priority Level	Series Cap^(c)	Tender Offer Consideration (per \$1,000)^(d)	Early Tender Payment (per \$1,000)^(d)	Total Consideration (per \$1,000)^{(d)(e)}
6.665% Senior Notes due 2027 (the “2027 Notes”) ^(b)	15089QAM6 / US15089QAM69	\$1,500,000,000	1	N/A	\$987.50	\$50.00	\$1,037.50
6.850% Senior Notes due 2028 (the “2028 Notes”) ^(b)	15089QAW4 / US15089QAW42	\$1,000,000,000	2	\$100,000,000	\$1,005.00	\$50.00	\$1,055.00

- (a) As used in this Offer to Purchase, the 2027 Notes and the 2028 Notes are collectively referred to as the “Notes.” The Notes are guaranteed on a senior basis by Celanese Corporation, the Offeror’s parent company (the “**Parent Guarantor**”), and by each of the Offeror’s (as defined below) current and future domestic subsidiaries that guarantee the Offeror’s obligations under its senior credit facilities (collectively with the Parent Guarantor, the “**Guarantors**”). As of the next interest payment date, the interest rate payable on the 2027 Notes will be 7.165%, and the interest rate payable on the 2028 Notes will be 7.350%.
- (b) As of the date of this Offer to Purchase, the interest rate payable has increased by 0.50% from the original stated coupon of 6.165% for the 2027 Notes and by 0.50% from the original stated coupon of 6.350% for the 2028 Notes.
- (c) The Series Cap (as defined below) represents the maximum aggregate principal amount of 2028 Notes that will be purchased. The Company (as defined below) reserves the right, but is under no obligation, to increase, decrease or eliminate the Series Cap at any time, subject to applicable law.
- (d) Payable in cash per \$1,000 principal amount, as applicable, of the specified series of Notes validly tendered and not validly withdrawn at or prior to the Early Tender Time (as defined below) and accepted for purchase.
- (e) The Total Consideration (as defined below) includes the Early Tender Payment (as defined below).

The Tender Offers (as defined below) will expire at 5:00 p.m., New York City time, on December 31, 2025, unless extended or earlier terminated (such time and date, as the same may be extended, the “Expiration Time”). To receive the Total Consideration, which includes an early tender payment of \$50.00 per \$1,000 principal amount of such 2027 Notes and \$50.00 per \$1,000 principal amount of such 2028 Notes accepted for purchase, pursuant to the Tender Offers (the “Early Tender Payment”), Holders must validly tender and not validly withdraw their Notes prior to 5:00 p.m., New York City time, on December 15, 2025, unless extended (such time and date, as the same may be extended, the “Early Tender Time” and the “Withdrawal Deadline”). Holders who validly tender their Notes after the Early Tender Time but at or prior to the Expiration Time will be eligible to receive only the applicable Tender Offer Consideration (as defined below), which is an amount equal to the Total Consideration minus the Early Tender Payment. Holders who tender their Notes may withdraw such Notes at any time prior to the Withdrawal Deadline.

Celanese US Holdings LLC, a Delaware limited liability company (the “**Company**,” “**we**,” “**us**” and the “**Offeror**”) hereby offers to purchase for cash its debt securities listed in the table above from each Holder of Notes in an aggregate principal amount of up to \$1,000,000,000 of the outstanding Notes listed in the table above (as it may be increased or decrease, the “**Maximum Tender Amount**”). Subject to the Maximum Tender Amount and the Series Cap (as defined below) in respect of the 2028 Notes, the amount of a series of Notes that is purchased in the Offers on any Settlement Date (as defined below) will be based on the order of priority (the “**Acceptance Priority Level**”) for such series of Notes set forth in the table above (with 1 being the highest Acceptance Priority Level and 2 being the lowest Acceptance Priority Level), provided that Notes tendered at or prior to the Early Tender Time will be accepted for purchase with priority over Notes tendered after the Early Tender Time, but at or prior to the Expiration Date, regardless of the priority of the series of such

later tendered Notes. The Company refers to the offers to purchase the Notes as the “**Offers**,” and each individual offer as an “**Offer**.” Each Offer is a separate offer, and each Offer may be individually amended, extended or terminated and is being made upon the terms and subject to the satisfaction or waiver of the Financing Condition (as defined below) and the other conditions set forth in this Offer to Purchase.

If at the Early Tender Time, the aggregate principal amount of Notes validly tendered and not validly withdrawn by registered Holders of Notes (each a “**Holder**” and, collectively, the “**Holders**”) would result in the Tender Offers exceeding the Maximum Tender Amount or the Series Cap, the Offeror will not accept any Notes (in the case of the Maximum Tender Amount being exceeded) or 2028 Notes (in the case of the Series Cap being exceeded) validly tendered by Holders after the Early Tender Time, unless the Offeror increases the Maximum Tender Amount or the Series Cap, as applicable. Acceptance of Notes tendered pursuant to the Tender Offers may be subject to proration, as described below.

The consummation of each Tender Offer is subject to, and conditioned upon, the satisfaction or waiver, where permitted, of the Financing Condition and other conditions discussed under “*The Tender Offers – Conditions of the Tender Offers*.” All conditions to the Tender Offers must be satisfied or, where permitted, waived, at or prior to the Expiration Time.

This Offer to Purchase should be read carefully before a decision is made with respect to the Tender Offers.

You should in particular consider the factors set forth under “*Certain Considerations*” beginning on page 12 of this Offer to Purchase before you decide whether to participate in the Tender Offers.

The Lead Dealer Manager for the Tender Offers

BofA Securities

The Co-Dealer Managers for the Tender Offers

Citigroup

Deutsche Bank Securities

TD Securities

December 2, 2025

The Offeror will only accept for purchase and pay for such Notes in the Tender Offers subject to the satisfaction or waiver of the conditions including the Financing Condition described in “*Conditions of the Tender Offers*”.

The Notes accepted for payment on any Settlement Date will be accepted in accordance with their Acceptance Priority Levels set forth on the front cover of this Offer to Purchase (with 1 being the highest Acceptance Priority Level and 2 being the lowest Acceptance Priority Level), provided that the Company will only accept for purchase Notes in an aggregate principal amount up to the Maximum Tender Amount and provided further that Notes tendered at or prior to the Early Tender Time will be accepted for purchase with priority over Notes tendered after the Early Tender Time, but at or prior to the Expiration Date, regardless of the priority of the series of such later tendered Notes. In addition, no more than \$100,000,000 aggregate principal amount of the 2028 Notes will be purchased in the Offer for such Notes (as may be increased by the Company, the “**Series Cap**”). See “*Summary—Maximum Tender Amount; Series Cap*” and “*Summary—Acceptance Priority Levels and Proration*.” The Company reserves the right, but is under no obligation, to increase the Maximum Tender Amount and/or the Series Cap at any time, subject to compliance with applicable law, which could result in the Company purchasing a greater aggregate principal amount of Notes in the Offers. There can be no assurance that the Company will increase the Maximum Tender Amount or the Series Cap. If the Company increases the Maximum Tender Amount and/or the Series Cap, it does not expect to extend the Withdrawal Date, subject to applicable law. Accordingly, Holders should not tender Notes that they do not wish to have purchased in the Offers. See “*Summary—Maximum Tender Amount; Series Cap*,” “*Summary—Acceptance Priority Levels and Proration*” and “*The Tender Offers—Withdrawal Rights and the Maximum Tender Amount*.”

The “**Total Consideration**” per \$1,000 principal amount of Notes, as applicable, of each series validly tendered and not validly withdrawn and accepted for purchase pursuant to the Tender Offers is specified in the table above. The “**Tender Offer Consideration**” will equal the applicable Total Consideration minus the applicable Early Tender Payment.

Holders of Notes that are validly tendered and not validly withdrawn on or prior to 5:00 p.m., New York City time, on December 15, 2025 (the “**Early Tender Time**”) and accepted for purchase will receive the applicable Total Consideration, which already includes the Early Tender Payment set forth in the table on the cover page of this Offer to Purchase. Holders of Notes that are validly tendered following the Early Tender Time, but at or prior to the Expiration Time, and accepted for purchase (if any) will receive only the applicable Tender Offer Consideration.

In addition to the Tender Offer Consideration or the Total Consideration, as applicable, all Holders of Notes accepted for purchase will also receive accrued and unpaid interest, rounded to the nearest cent (with half a cent rounded upwards) on such \$1,000 principal amount of their Notes, as applicable, accepted for purchase, from the last interest payment date up to, but not including, the Settlement Date (as defined below), as applicable (the “**Accrued Interest**”). For the avoidance of doubt, the Accrued Interest payable pursuant to the Tender Offers is excluded from the Maximum Tender Amount and the Series Cap.

All Notes tendered prior to or at the Early Tender Time will have priority over Notes tendered after the Early Tender Time. Any Notes validly tendered and not validly withdrawn in the Tender Offers and accepted for purchase will be accepted for purchase by the Offeror based on the applicable Acceptance Priority Level, the Maximum Tender Amount or the Series Cap with respect to the 2028 Notes and may be subject to proration, each as more fully described below.

The aggregate purchase price plus accrued and unpaid interest for Notes that are validly tendered and not validly withdrawn before the Early Tender Time and accepted for purchase will be paid by the Company in same day funds promptly following the Early Tender Time (the “**Early Settlement Date**”). The Company expects that the Early Settlement Date will be December 17, 2025, the second business day following the Early Tender Time. The aggregate purchase price plus accrued and unpaid interest for Notes that are validly tendered after the Early Tender Time and before the Expiration Time and accepted for purchase will be paid by the Company in same day funds promptly following the Expiration Time (the “**Final Settlement Date**”). The Company expects that the Final Settlement Date will be January 5, 2026, the second business day after the Expiration Time. The Early Settlement Date and the Final Settlement Date are collectively referred to herein as the “**Settlement Dates**” and each, a “**Settlement Date**.”

Holders of Notes subject to the Tender Offers that are validly tendered and not validly withdrawn before the Early Tender Time and accepted for purchase will receive the Total Consideration. Holders of Notes subject to the Tender Offers that are validly tendered after the Early Tender Time and before the Expiration Time and accepted for purchase will receive only the applicable Tender Offer Consideration. The Tender Offer Consideration for each series of Notes is the applicable Total Consideration minus the Early Tender Payment. See “*The Tender Offers—Consideration*.” No tenders will be valid if submitted after the Expiration Time.

In addition, “aggregate purchase price” refers to the aggregate price to be paid by the Offeror in repurchasing any of the series of Notes eligible for the Tender Offers, excluding Accrued Interest.

Acceptance for tenders of any Notes may be subject to proration if the aggregate principal amount for any series of Notes validly tendered and not validly withdrawn would cause the Maximum Tender Amount to be exceeded. Acceptance for tenders of the 2028 Notes may also be subject to proration if the aggregate principal amount of the 2028 Notes validly tendered and not validly withdrawn is greater than the Series Cap. Furthermore, if the Offers are fully subscribed as of the Early Tender Time, Holders who validly tender Notes after the Early Tender Time will not have any of their Notes accepted for purchase and, accordingly, there will be no Final Settlement Date. Subject to applicable law, the Offeror reserves the right, but is under no obligation to, increase, decrease, or eliminate the Maximum Tender Amount and/or Series Cap at any time without extending the Withdrawal Deadline or otherwise reinstating withdrawal rights of Holders. If the Maximum Tender Amount is reached at the Early Tender Time, then no Notes tendered after the Early Tender Time will be purchased pursuant to the Tender Offers, unless the Offeror increases the Maximum Tender Amount. If the principal amount of the 2028 Notes validly tendered at or prior to the Early Tender Time exceeds the Series Cap, the Company will not accept for purchase any 2028 Notes tendered after the Early Tender Time, unless the Offeror increases the Series Cap.

See “*The Tender Offers—Maximum Tender Amount; Series Cap*,” “*The Tender Offers—Acceptance Priority Levels*,” and “*The Tender Offers—Proration*.”

As indicated under “Series Cap” in the table above, the 2028 Notes are subject to a Series Cap. The Series Cap represents the maximum aggregate principal amount of such series of Notes that will be purchased pursuant to the Tender Offers.

Any questions or requests for assistance concerning the Tender Offers should be directed by Holders to BofA Securities, Inc. (the “**Lead Dealer Manager**”) at the addresses and telephone numbers set forth on the back cover of this Offer to Purchase. Requests for additional copies of this Offer to Purchase or any other documents relating to the Tender Offers, or questions or requests for assistance from Holders, should be directed to D.F. King & Co., Inc. (the “**Information and Tender Agent**”) at the address and telephone numbers set forth on the back cover of this Offer to Purchase. Beneficial owners also may contact their broker, dealer, commercial bank, trust company or other nominee (each, a “**Custodian**”) for assistance concerning the Tender Offers.

None of the Dealer Managers (nor any of their respective directors, officers, employees, agents or affiliates) has any role in relation to any part of the Tender Offers made to Holders.

NONE OF THE OFFEROR, THE GUARANTORS, THE DEALER MANAGERS, THE INFORMATION AND TENDER AGENT OR THE TRUSTEE (AS DEFINED BELOW) MAKES ANY RECOMMENDATION IN CONNECTION WITH THE TENDER OFFERS.

THE OFFER DOCUMENTS HAVE NOT BEEN FILED WITH OR REVIEWED BY ANY U.S. FEDERAL OR STATE OR ANY FOREIGN SECURITIES COMMISSION OR REGULATORY AUTHORITY, NOR HAS ANY SUCH COMMISSION OR AUTHORITY PASSED UPON THE ACCURACY OR ADEQUACY OF THE OFFER DOCUMENTS. ANY REPRESENTATION TO THE CONTRARY IS UNLAWFUL AND MAY BE A CRIMINAL OFFENSE.

In the event that the Tender Offers are terminated, withdrawn or otherwise not consummated, none of the applicable Total Consideration, the applicable Tender Offer Consideration or the Accrued Interest will become payable. In any such event, such Notes previously tendered pursuant to the Tender Offers will be promptly returned to the tendering Holders or unblocked in the relevant direct participants’ clearing system accounts, as applicable.

Tenders of Notes pursuant to the Tender Offers may be validly withdrawn at any time before the Withdrawal Deadline. Tendered Notes may be validly withdrawn by following the procedures described herein under the captions “*Withdrawal of Tenders*.”

Notwithstanding any other provision of the Tender Offers, the Offeror’s acceptance of validly executed, delivered and not validly withdrawn tendered Notes pursuant to the Tender Offers and payment of the consideration with respect thereto (including, for the avoidance of doubt, the Early Tender Payment) are subject to the satisfaction or waiver of a

number of conditions, including the Financing Condition. The Offeror reserves the right to waive any and all conditions of the Tender Offers.

Subject to applicable law, the Offeror expressly reserves the right, in its sole discretion, to (i) terminate the Tender Offers prior to the Expiration Time or the Early Tender Time and not accept for purchase any Notes not theretofore accepted for purchase in the Tender Offers, (ii) waive prior to the Expiration Time or the Early Tender Time any and all of the conditions of the Tender Offers, (iii) extend the Expiration Time or the Early Tender Time with respect to the Tender Offers, (iv) increase, decrease or eliminate either or both the Maximum Tender Amount and the Series Cap at any time, or (v) amend the other terms of the Tender Offers. The foregoing rights are in addition to the Offeror's right to delay acceptance for purchase of Notes tendered under the Tender Offers or the payment for Notes accepted for purchase in order to comply with any applicable law, subject to Rule 14e-1(c) under the Securities Exchange Act of 1934, as amended (the "**Exchange Act**"), which requires that an offeror pay the consideration offered or return the securities deposited by or on behalf of the Holders thereof promptly after the termination or withdrawal of a tender offer.

The Offeror intends to cause, on or any time after the applicable Settlement Date, such Notes that have been accepted for purchase pursuant to the Tender Offers to be cancelled.

From time to time after the Expiration Time or termination of the Tender Offers, the Offeror or its affiliates may acquire any Notes that are not tendered pursuant to the Tender Offers through open market purchases, privately negotiated transactions, tender offers, exchange offers or otherwise, upon such terms and at such prices as the Offeror may determine, which may be more or less than the prices to be paid pursuant to the Tender Offers and could be for cash or other consideration. Furthermore, the Offeror may redeem Notes pursuant to their terms. There can be no assurance as to which, if any, of these alternatives or combinations thereof the Offeror or its affiliates may choose to pursue.

See "*Certain Considerations*" and "*Certain United States Federal Income Tax Considerations*" for a discussion of certain factors that should be considered in evaluating the Tender Offers.

This Offer to Purchase does not constitute an offer to purchase Notes in any jurisdiction in which, or to or from any person to or from whom, it is unlawful to make such offer under applicable securities or "blue sky" laws. The delivery of this Offer to Purchase shall not under any circumstances create any implication that the information contained herein or incorporated herein by reference is correct as of any time subsequent to the date hereof or, in the case of information incorporated herein by reference, subsequent to the date thereof, or that there has been no change in the information set forth herein or incorporated herein by reference or in any attachments hereto or in the affairs of the Offeror or any of its affiliates since the date hereof.

OFFER AND DISTRIBUTION RESTRICTIONS

This Offer to Purchase does not constitute an offer to buy or the solicitation of an offer to sell Notes (and tenders of Notes in the Tender Offers will not be accepted from Holders) in any circumstances in which such offer or solicitation is unlawful. In those jurisdictions where the securities, blue sky or other laws require the Tender Offers to be made by a licensed broker or dealer and any of the Dealer Managers or any of the Dealer Managers' respective affiliates is such a licensed broker or dealer in any such jurisdiction, the Tender Offers shall be deemed to be made by such Dealer Manager or affiliate, as the case may be, on behalf of the Offeror in such jurisdiction.

Each Holder participating in the Tender Offers will also be deemed to give certain representations in respect of the other jurisdictions referred to above and generally as set out in "*Procedures for Tendering Notes*". Any tender of Notes for purchase pursuant to the Tender Offers from a Holder that is unable to make these representations will not be accepted. Each of the Offeror, the Dealer Managers and the Information and Tender Agent reserves the right, in its absolute discretion, to investigate, in relation to any tender of Notes for purchase pursuant to the Tender Offer, whether any such representation given by a Holder is correct and, if such investigation is undertaken and as a result the Offeror determines (for any reason) that such representation is not correct, such tender shall not be accepted.

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IMPORTANT INFORMATION

Any Holder wishing to tender Notes should request such beneficial owner's Custodian to effect the transaction for such beneficial owner. Only registered Holders of Notes are entitled to tender Notes. **A beneficial owner whose Notes are registered in the name of a Custodian must contact such Custodian if such beneficial owner desires to tender Notes with respect to Notes so registered. Beneficial owners should be aware that their Custodian may establish its own earlier deadline for participation in the Tender Offers. Accordingly, beneficial owners wishing to participate in the Tender Offers should contact their Custodians as soon as possible in order to determine the time by which such owner must take action in order to participate. If you hold your Notes through a Custodian, you should ask your Custodian if you will be charged a fee to tender your Notes through the Custodian. See "Procedures for Tendering Notes."**

The Tender Offers are eligible for the Automated Tender Offer Program ("ATOP") of The Depository Trust Company ("DTC"). Accordingly, DTC participants may electronically transmit their acceptance of the Tender Offers by causing DTC to transfer their Notes to the Information and Tender Agent in accordance with DTC's ATOP procedures. DTC will then send an Agent's Message (as defined herein) to the Information and Tender Agent.

Holders desiring to tender their Notes prior to the Expiration Time should note that such Holders must allow sufficient time for completion of the ATOP procedures during normal business hours of DTC. See "Procedures for Tendering Notes."

DOCUMENTS INCORPORATED BY REFERENCE

We are "incorporating by reference" into this Offer to Purchase information we have filed with the SEC. This means that we can disclose important information to you by referring you to information and documents that we have filed with the SEC. Any information that we refer to in this manner is considered part of this Offer to Purchase.

Information that we later provide to the SEC, and which is deemed "filed" with the SEC, will automatically update information previously filed with the SEC, and may replace information in this Offer to Purchase and information previously filed with the SEC. We specifically are incorporating by reference the following documents (other than, in each case, documents or information deemed to have been furnished and not filed in accordance with SEC rules):

- our Annual Report on Form 10-K for the year ended December 31, 2024, filed with the SEC on February 21, 2025;
- our Quarterly Reports on Form 10-Q for the quarters ended March 31, 2025, June 30, 2025 and September 30, 2025, filed with the SEC on May 6, 2025, August 11, 2025 and November 7, 2025, respectively; and
- our current reports on Form 8-K filed with the SEC on [January 16, 2025](#), [February 14, 2025](#), [February 18, 2025](#), [March 5, 2025](#), [March 7, 2025](#), [March 14, 2025](#), [March 14, 2025](#), [March 19, 2025](#), [May 16, 2025](#), [August 11, 2025](#), and [October 28, 2025](#) (excluding, in each case, any information furnished pursuant to Item 2.02 or 7.01, and any exhibits furnished pursuant to Item 9.01 in respect of such information, on such current report on Form 8-K).

We also incorporate by reference any future filings we make with the SEC under Section 13(a), 13(c), 14 or 15(d) of the Exchange Act (excluding any information furnished pursuant to Item 2.02 or 7.01, and any exhibits furnished pursuant to Item 9.01 in respect of such information, on such current report on Form 8-K) after the date of this Offer to Purchase, with the exception of any information furnished to, and not deemed filed with, the SEC.

Any statement contained herein or contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Offer to Purchase to the extent that a statement contained herein or in any other subsequently filed document that also is or is deemed to be incorporated by reference herein modifies or supersedes such statement.

The Information and Tender Agent will provide without charge to each person to whom this Offer to Purchase is delivered, upon the request of such person, a copy of any or all of the documents incorporated herein by reference, other

than exhibits to such documents (unless such exhibits are specifically incorporated by reference into such documents). Requests for such documents should be directed to the Information and Tender Agent at its address set forth on the back cover of this Offer to Purchase.

You may request a free copy of any documents referred to above, including exhibits specifically incorporated by reference in those documents, by contacting us at the following address and telephone number:

Celanese Corporation
Attention: Investor Relations
222 W. Las Colinas Blvd., Suite 900N
Irving, Texas 75039
Telephone: (972) 443-4000

WHERE YOU CAN FIND MORE INFORMATION

We file annual, quarterly and current reports, proxy and information statements and other information with the U.S. Securities and Exchange Commission (the “SEC”). The SEC maintains a website at www.sec.gov that contains reports, proxy and information statements and other information regarding us and other companies that file materials with the SEC electronically. We also make available free of charge on or through our website, <http://www.celanese.com>, our Annual Report on Form 10-K, Quarterly Reports on Form 10-Q, Current Reports on Form 8-K and amendments to those reports filed or furnished pursuant to Section 13(a) or 15(d) of the Exchange Act, as soon as reasonably practicable after we electronically file such material with, or furnish it to, the SEC. Information contained on our website is not part of or incorporated by reference in this Offer to Purchase.

Any person receiving a copy of this Offer to Purchase may obtain without charge, upon request, copies of any of the documents referred to herein, by writing to or calling the Information and Tender Agent at the address or telephone number set forth herein.

CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING STATEMENTS

Certain statements in this Offer to Purchase or in other materials we have filed or will file with the SEC, and incorporated herein by reference, are forward-looking in nature as defined in Section 27A of the Securities Act of 1933, as amended, Section 21E of the “Exchange Act, and the Private Securities Litigation Reform Act of 1995. You can identify these statements by the fact that they do not relate to matters of a strictly factual or historical nature and generally discuss or relate to forecasts, estimates or other expectations regarding future events. Generally, the words “believe,” “expect,” “intend,” “estimate,” “anticipate,” “project,” “plan,” “may,” “can,” “could,” “might,” “will” and similar expressions identify forward-looking statements, including statements that relate to such matters as planned and expected capacity increases and utilization rates; anticipated capital spending; environmental matters; legal proceedings; sources of raw materials and exposure to, and effects of hedging of raw material and energy costs and foreign currencies; interest rate fluctuations; global and regional economic, political, business and regulatory conditions; expectations, strategies, and plans for individual assets and products, business segments, as well as for the whole Company; cash requirements and uses of available cash; financing plans; deleveraging efforts; future revenues and financial performance; pension expenses and funding; dividend policy; anticipated restructuring, divestiture, and consolidation activities; planned construction or operation of facilities; cost reduction and control efforts and targets and integration and expected synergies of acquired businesses.

Forward-looking statements are not historical facts or guarantees of future performance but instead represent only our beliefs at the time the statements were made regarding future events, which are subject to significant risks, uncertainties, and other factors, many of which are outside of our control and certain of which are listed above and below. Any or all of the forward-looking statements included in this Offer to Purchase and in any other materials incorporated by reference herein may turn out to be materially inaccurate. This can occur as a result of incorrect assumptions, in some cases based upon internal estimates and analyses of current market conditions and trends, management plans and strategies, economic conditions, or as a consequence of known or unknown risks and uncertainties. Many of the risks and uncertainties mentioned in this Offer to Purchase or in other materials we have filed or will file with the SEC and incorporated herein by reference, such as those discussed in the section titled “*Risk Factors and Other Considerations*” herein and in our Annual Report on Form 10-K for the year ended December 31, 2024, will be important in determining whether these forward-looking statements prove to be accurate. Consequently, neither our shareholders nor any other person should place undue reliance on our forward-looking statements and should recognize that actual results may differ materially from those anticipated by us.

All forward-looking statements made in this Offer to Purchase are made as of the date hereof, and the risk that actual results will differ materially from expectations expressed in this Offer to Purchase 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. However, we may make further disclosures regarding future events, trends and uncertainties in our subsequent reports on Forms 10-K, 10-Q and 8-K to the extent required under the Exchange Act. The above cautionary discussion of risks, uncertainties and possible inaccurate assumptions relevant to our business includes factors we believe could cause our actual results to differ materially from expected and historical results.

The following factors, among others, 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.

- 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;
- volatility or changes in the price and availability of raw materials and energy, particularly changes in the demand for, supply of, and market prices of ethylene, methanol, natural gas, carbon monoxide, wood pulp, hexamethylene diamine, Polyamide 66, polybutylene terephthalate, ethanol, natural gas and fuel oil, and the prices for electricity and other energy sources;
- the ability to pass increases in raw materials prices, logistics costs and other costs on to customers or otherwise improve margins through price increases;
- the possibility that we will not be able to realize the anticipated benefits of the Mobility & Materials business (the “M&M Business”) we acquired from DuPont de Nemours, Inc. (the “M&M Acquisition”), including synergies and growth opportunities, whether as a result of difficulties arising from the operation of the M&M Business or other unanticipated delays, costs, inefficiencies or liabilities;
- additional impairments of goodwill or intangible assets;
- increased commercial, legal or regulatory complexity of entering into, or expanding our exposure to, certain end markets and geographies;
- risks in the global economy and equity and credit markets and their potential impact on our ability to pay down debt in the future and/or refinance at suitable rates, in a timely manner, or at all;
- risks and costs associated with increased leverage from the M&M Acquisition, including increased interest expense and potential reduction of business and strategic flexibility;
- 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 or divestiture opportunities and to complete such transactions, including obtaining regulatory approvals, consistent with our strategy;
- market acceptance of our products and technology;

- compliance and other costs and potential disruption or interruption of production or operations due to accidents, interruptions in sources of raw materials, transportation, logistics or supply chain disruptions, cybersecurity incidents, terrorism or political unrest, public health crises, or other unforeseen events or delays in construction or operation of facilities, including as a result of geopolitical conditions, the direct or indirect consequences of acts of war or conflict (such as the Russia-Ukraine conflict or conflicts in the Middle East) or terrorist incidents or as a result of weather, natural disasters, or other crises;
- the ability to obtain governmental approvals and to construct facilities on terms and schedules acceptable to us;
- changes in applicable tariffs, duties and trade agreements, tax rates or legislation throughout the world including, but not limited to, anti-dumping and countervailing duties, adjustments, changes in estimates or interpretations or the resolution of tax examinations or audits that may impact recorded or future tax impacts and potential regulatory and legislative tax developments in the United States and other jurisdictions;
- changes in the degree of intellectual property and other legal protection afforded to our products or technologies, or the theft of such intellectual property;
- potential liability for remedial actions and increased costs under existing or future environmental, health and safety regulations, including those relating to climate change or other sustainability matters;
- 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;
- 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 the success of our deleveraging efforts, as well as any changes to our credit ratings;
- changes in currency exchange rates and interest rates;
- tax rates and changes thereto; and
- various other factors, both referenced and not referenced in this Offer to Purchase.

Additional information regarding these and other factors may be contained in our filings with the SEC incorporated by reference in this Offer to Purchase, especially on Forms 10-K, 10-Q and 8-K. See “*Documents Incorporated by Reference*” herein.

Many of these factors are macroeconomic in nature and are, therefore, beyond our control. Should one or more of these risks or uncertainties materialize, affect us in ways or to an extent that we currently do not expect or consider to be significant, or should underlying assumptions prove incorrect, our actual results, performance or achievements may vary materially from those described in this Offer to Purchase 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 the date hereof.

SIGNIFICANT DATES AND TIMES

Date	Calendar Date	Event
Launch Date	December 2, 2025.	Commencement of the Tender Offers. Offer to Purchase available (subject to the restrictions set out in “ <i>Offer and Distribution Restrictions</i> ”) from the Information and Tender Agent.
Early Tender Time	5:00 p.m., New York City time, on December 15, 2025, unless extended.	The deadline for Holders to tender Notes to be eligible for the Total Consideration, which includes the Early Tender Payment (in addition to the Accrued Interest). The Offeror will issue a press release announcing the results of the Tender Offers as of the Early Tender Time as soon as reasonably practicable after the Early Tender Time.
Withdrawal Deadline	5:00 p.m., New York City time, on December 15, 2025, unless extended.	The deadline for Holders to validly withdraw tenders of their Notes. If a tender of Notes is validly withdrawn, the Holder will not receive any consideration on the applicable Settlement Date (unless that Holder validly re-tenders such Notes at or prior to the Expiration Time and the Notes are accepted by the Offeror).
Early Settlement Date	The Offeror expects the Early Settlement Date will occur on December 17, 2025, unless the Tender Offers are extended or earlier terminated.	The date we will deposit with DTC the amount of cash necessary to pay, and DTC will pay, to each Holder whose Notes are accepted for purchase the applicable Total Consideration for Notes tendered and not validly withdrawn at or prior to the Early Tender Time, plus Accrued Interest in respect of such Notes.
Expiration Time	The Tender Offers will expire at 5:00 p.m., New York City time, on December 31, 2025, unless extended or earlier terminated.	The last time and date for Notes to be tendered pursuant to the Tender Offers. Unless the Maximum Tender Amount or the Series Cap is reached at the Early Tender Time (and not increased by the Offeror to an amount in excess of the aggregate principal amount for Notes of such series tendered as of the Early Tender Time), the Offeror expects to publish a press release promptly following the Expiration Time announcing the amount of Notes, if any, to be

Date	Calendar Date	Event
		accepted for purchase on the Final Settlement Date.
Final Settlement Date	The Offeror expects the Final Settlement Date will occur on January 5, 2026. If the Tender Offers are fully subscribed as of the Early Tender Time, there will be no Final Settlement Date.	The date we will deposit with DTC the amount of cash necessary to pay, and DTC will pay, to each Holder whose Notes are accepted for purchase the applicable Tender Offer Consideration for Notes tendered after the Early Tender Time, plus Accrued Interest in respect of such Notes.

The above times and dates are subject to the right of the Offeror, in its sole discretion, to extend, amend and/or terminate the Tender Offers with respect to a series of Notes (subject to applicable law and as provided in this Offer to Purchase). Beneficial owners of Notes are advised to check with any bank, securities broker or other intermediary through which they hold Notes as to when such intermediary would need to receive instructions from a beneficial owner in order for that beneficial owner to be able to participate in, or withdraw its instruction to participate in, the Tender Offers before the deadlines specified in this Offer to Purchase. **The deadlines set by any such intermediary and DTC for the submission and withdrawal of tender instructions may be earlier than the relevant deadlines specified above.**

SUMMARY

The following summary is provided solely for the convenience of Holders of the Notes. This summary is not intended to be complete and is qualified in its entirety by reference to, and should be read in conjunction with, the information appearing elsewhere or incorporated by reference in this Offer to Purchase or any amendments or supplements hereto. Each undefined capitalized term used in this summary has the meaning set forth elsewhere in this Offer to Purchase. Before tendering any Notes, you should read carefully this Offer to Purchase.

Offeror Celanese US Holdings LLC.

The Notes..... The Notes for which the Tender Offers are being made, the CUSIP or ISIN numbers therefor, the principal amount outstanding and the Series Cap are set forth in the table below.

Title of Notes	CUSIP / ISIN	Series Cap	Outstanding Principal Amount
6.665% Senior Notes due 2027 (the “2027 Notes”)	15089QAM6 / US15089QAM69	N/A	\$1,500,000,000
6.850% Senior Notes due 2028 (the “2028 Notes”)	US15089QAW42 / 15089QAW4	\$100,000,000	\$1,000,000,000

The Tender Offers..... The Tender Offers are for cash upon the terms and subject to the conditions set forth in this Offer to Purchase, and in an amount not to exceed an aggregate principal amount equal to the Maximum Tender Amount and, with respect to the 2028 Notes, in an amount not to exceed an aggregate principal amount equal to the Series Cap.

Subject to applicable law, the Offeror reserves the right, but is under no obligation to, increase, decrease, or eliminate the Maximum Tender Amount or the Series Cap at any time without extending the Withdrawal Deadline or otherwise reinstating withdrawal rights of Holders.

Purpose of the Tender Offers The purpose of the Tender Offers is to improve the maturity profile of the Company’s outstanding debt by refinancing a portion of its near-term maturities.

Source of Funds Subject to the satisfaction of the Financing Condition, the Offeror and/or its affiliates will have sufficient cash on hand to consummate the Tender Offers.

Consideration The Total Consideration for each \$1,000 principal amount of a series of Notes validly tendered and not validly withdrawn in a Tender Offer and accepted for purchase will be (i) \$1,037.50 with respect to the 2027 Notes and (ii) \$1,055.00 with respect to the 2028 Notes.

The Total Consideration includes the Early Tender Payment of (i) \$50.00 per \$1,000 principal amount of such 2027 Notes accepted for purchase and (ii) \$50.00 per \$1,000 principal amount of such 2028 Notes accepted for purchase. See “*The Tender Offers— Consideration.*”

Subject to the terms and conditions described in this Offer to Purchase, including the Financing Condition, the Maximum Tender Amount, the Series

Cap, the Acceptance Priority Levels, the priority for Notes tendered prior to the Early Tender Time described herein, and the proration procedures, if a Holder validly tenders its Notes prior to or at the Early Tender Time and such Holder's Notes are accepted for purchase, such Holder will receive the applicable Total Consideration for each \$1,000 principal amount of its tendered Notes, as applicable, plus Accrued Interest thereon.

Subject to the terms and conditions described in this Offer to Purchase, including the Financing Condition, the Maximum Tender Amount, the Series Cap, the Acceptance Priority Levels, the priority for Notes tendered prior to the Early Tender Time described herein, and the proration procedures, if a Holder validly tenders its Notes after the Early Tender Time, but prior to or at the Expiration Time, and such Holder's Notes are accepted for purchase, such Holder will receive only the applicable Tender Offer Consideration, which consists of the applicable Total Consideration minus the applicable Early Tender Payment, for each \$1,000 principal amount of its tendered Notes, as applicable, plus the Accrued Interest thereon.

Maximum Tender Amount; Series Cap

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Subject to the terms and conditions of the Tender Offers, the Maximum Tender Amount will be \$1,000,000,000 aggregate principal amount of Notes. The Series Cap limits the maximum aggregate principal amount of the 2028 Notes that may be purchased in the Tender Offer to \$100,000,000.

The Offeror reserves the absolute right, but is not obligated, to increase, decrease or eliminate the Maximum Tender Amount and/or the Series Cap, subject to compliance with applicable law. There can be no assurance that the Offeror will increase, decrease or eliminate the Maximum Tender Amount or the Series Cap. If the principal amount of Notes validly tendered at or prior to the Early Tender Time equals or exceeds the Maximum Tender Amount, the Offeror will not accept for purchase any Notes tendered after the Early Tender Time and, accordingly, there will be no Final Settlement Date. If the principal amount of the 2028 Notes validly tendered at or prior to the Early Tender Time equals or exceeds the Series Cap, the Offeror will not accept for purchase any 2028 Notes tendered after the Early Tender Time.

Notes tendered at or prior to the Early Tender Time will be purchased before any Notes tendered after the Early Tender Time. If the aggregate principal amount of the Notes tendered would exceed the Maximum Tender Amount or the Series Cap with respect to of the 2028 Notes, the amount of Notes of such series purchased may be subject to proration. If the Maximum Tender Amount is reached at the Early Tender Time, then no Notes tendered after the Early Tender Time will be purchased pursuant to the Tender Offers, unless the Offeror increases the Maximum Tender Amount. If the principal amount of the 2028 Notes validly tendered at or prior to the Early Tender Time exceeds the Series Cap, the Company will not accept for purchase any 2028 Notes tendered after the Early Tender Time, unless the Offeror increases the Series Cap.

To avoid purchases of Notes in principal amounts that are not in an authorized denomination of \$2,000 and (in any case) integral multiples of \$1,000 in excess thereof (the "**Authorized Denomination**"), and to ensure the Offeror returns or unblocks Notes in Authorized Denominations, if necessary, the Offeror will make appropriate adjustments, including adjustments rounding downward to the nearest \$1,000 principal amount, as applicable, with respect to each Holder validly tendering Notes. See further "*The Tender Offers –Proration.*" Holders who tender less than all their Notes must continue to hold the Notes in Authorized Denominations.

All tendered Notes not accepted for purchase will be promptly credited to the Holder's account with DTC or otherwise returned to the Holder without cost.

Subject to applicable law, the Offeror reserves the right, but is under no obligation to, increase, decrease, or eliminate the Maximum Tender Amount or the Series Cap at any time without extending the Withdrawal Deadline or otherwise reinstating withdrawal rights of Holders. There can be no assurance that the Offeror will exercise its right to increase or decrease the Maximum Tender Amount or the Series Cap.

Acceptance Priority Levels and
Proration.....

Subject to the Maximum Tender Amount, the Series Cap and proration, the amount of a series of Notes that is purchased in the Offers on any Settlement Date will be based on the order of priority for such series of Notes set forth on the front cover of this Offer to Purchase (with 1 being the highest Acceptance Priority Level and 2 being the lowest Acceptance Priority Level), provided that Notes tendered at or prior to the Early Tender Time will be accepted for purchase with priority over Notes tendered after the Early Tender Time, but at or prior to the Expiration Date, regardless of the priority of the series of such later tendered Notes.

If the purchase of all validly tendered and not validly withdrawn Notes would result in an aggregate principal amount greater than the Maximum Tender Amount, or if the purchase of all validly tendered and not validly withdrawn 2028 Notes would result in an aggregate principal amount greater than the Series Cap with respect to the 2028 Notes, then the Tender Offers will be oversubscribed and if the Offeror accepts such Notes, such Notes accepted for purchase will be accepted for tender on a prorated basis, with the aggregate principal amount of each Holder's validly tendered Notes of the applicable series accepted for purchase determined by multiplying each Holder's tender by the proration factor, and rounding the product down to the nearest \$1,000 principal amount, as applicable.

If proration is required for a series of Notes, each Holder will have a fraction of the principal amount of validly tendered Notes of such series purchased, subject to rounding. The proration factor shall be derived from a fraction the numerator of which is the relevant aggregate principal amount of Notes of such series that can be repurchased pursuant to the Maximum Tender Amount or the Series Cap, as applicable, and the denominator of which is either (i) the aggregate principal amount for all Notes of such series that have been validly tendered and not validly withdrawn prior to the Early Tender Time, if the Maximum Tender Amount or the Series Cap, as applicable, is reached at the Early Tender Time, or (ii) the aggregate principal amount for all Notes of such series that have been validly tendered after the Early Tender Time and prior to the Expiration Time, if the Maximum Tender Amount or the Series Cap, as applicable, is not reached at the Early Tender Time. In either case, such proration factor may be subject to adjustment due to the rounding of individual submissions and due to the impact of the Authorized Denomination (as defined below) requirements to ensure that the Maximum Tender Amount or the Series Cap is not exceeded.

Withdrawal Rights

Tenders of Notes made prior to the Withdrawal Deadline may be validly withdrawn at any time prior to or at the Withdrawal Deadline. Subject to applicable law, the Offeror may extend the Early Tender Time or Expiration Time with respect to any Tender Offer, with or without extending the related withdrawal rights. The Offeror, in its sole discretion, may extend the Withdrawal Deadline.

Notes withdrawn prior to the Withdrawal Deadline may be tendered again prior to the Early Tender Time or the Expiration Time, as applicable, in accordance with the procedures set forth in this Offer to Purchase.

To validly withdraw Notes from a Tender Offer, Holders must deliver a written, facsimile or electronic instruction notice of withdrawal, with the required information (as set forth below under “*Withdrawal of Tenders*”) prior to or at the Withdrawal Deadline. The Offeror may increase or decrease the Maximum Tender Amount or the Series Cap without extending or reinstating withdrawal rights.

Notes tendered after the Withdrawal Deadline, but on or before the applicable Expiration Time, may not be withdrawn at any time, unless the Withdrawal Deadline is extended by the Offeror, in its sole discretion, or as otherwise required by law.

Settlement of Accepted Notes Payment of (i) the applicable Total Consideration plus Accrued Interest with respect to Notes that are validly tendered and not validly withdrawn at or prior to the Early Tender Time and accepted for purchase will be made on the Early Settlement Date, and (ii) the applicable Tender Offer Consideration plus Accrued Interest with respect to the Notes that are validly tendered after the Early Tender Time and prior to or at the Expiration Time and that are accepted for purchase will be made on the Final Settlement Date, assuming neither the Maximum Tender Amount nor the Series Cap (with respect to the 2028 Notes) is reached at the Early Tender Time.

How to Tender Securities See “*Procedures for Tendering*.” For further information, call the Information and Tender Agent at its telephone numbers set forth on the back cover of this Offer to Purchase or consult your custodian bank, broker, dealer, commercial bank, trust company or other nominee for assistance.

Conditions of the Tender Offers The Offeror’s acceptance and payment for Notes in any of the Tender Offers is subject to the satisfaction or waiver of the conditions set forth in “*Conditions of the Tender Offers*,” including the Financing Condition (as defined below).

As a condition to the Tender Offers, the Offeror must satisfy the “**Financing Condition**”, by which is meant the completion of a concurrent offering by the Company of new debt securities that closes no later than the Early Settlement Date, on terms satisfactory to the Offeror (in its discretion), including but not limited to the amount of net proceeds raised by such offering being sufficient to effect the repurchase of the Notes validly tendered and accepted for purchase pursuant to the Tender Offers. The Offeror reserves the right, in its sole discretion, to use a portion of the net proceeds of the issue of any such new debt securities to purchase Notes pursuant to the Tender Offers and to apply the remainder of such proceeds towards other corporate purposes.

Neither of the Tender Offers are conditioned upon the tender of any minimum principal amount of the Notes. Subject to applicable law and the limitations set forth herein, the Offeror reserves the right to increase or decrease the Maximum Tender Amount or the Series Cap in its sole discretion. The purchase of any series of Notes is not conditioned upon the purchase of any other series of Notes; however, any Notes validly tendered (and not validly withdrawn) and accepted for purchase may be subject to proration as described herein. Subject to applicable law, the Offeror expressly reserves the right, in its sole discretion, to amend, extend or terminate the Tender Offers with regard to any or all series of Notes. If a Tender Offer is terminated at any time with respect to any series

of Notes, the Notes of such series tendered pursuant to such Tender Offer will be promptly returned to the tendering Holders.

Untendered or Unpurchased Notes	The Offeror will arrange to return any tendered Notes to the extent that they do not accept for purchase to the tendering Holder without expense to the tendering Holder. Notes not tendered or otherwise not purchased pursuant to any of the Tender Offers will remain outstanding. If a Tender Offer is consummated, the aggregate principal amount outstanding of each series of Notes that is purchased in part in the applicable Tender Offer will be reduced. This may adversely affect the liquidity of and, consequently, the market price for the Notes of such series that remain outstanding after consummation of the applicable Tender Offer. See “ <i>Certain Considerations</i> .”
Other Purchases of Notes	The Offeror or its affiliates may from time to time, after completion of the Tender Offers, purchase additional Notes in the open market, in privately negotiated transactions, through tender or exchange offers or otherwise, or may redeem Notes that are redeemable pursuant to their terms. Any future purchases may be on the same terms or on terms that are more or less favorable to Holders of Notes than the terms of the Tender Offers. Any future purchases by the Offeror or its affiliates will depend on various factors existing at that time. There can be no assurance as to which, if any, of these alternatives (or combinations thereof) the Offeror or its affiliates may choose to pursue in the future.
Certain Considerations.....	For a discussion of certain factors that should be considered in evaluating the Tender Offers, please read the section entitled “ <i>Certain Considerations</i> ” beginning on page 12 of this Offer to Purchase.
U.S. Federal Income Tax Considerations	For a discussion of U.S. federal income tax considerations of the Tender Offers applicable to Holders of Notes, see “ <i>Certain United States Federal Income Tax Considerations</i> .”
Lead Dealer Manager	The Lead Dealer Manager for the Notes is BofA Securities, Inc. The Lead Dealer Manager’s contact information appears on the back cover page of this Offer to Purchase.
Co-Dealer Managers	The Co-Dealer Managers for the Tender Offers are Citigroup Global Markets Inc., Deutsche Bank Securities Inc. and TD Securities (USA) LLC.
Information and Tender Agent.....	D.F. King & Co., Inc., is serving as Information and Tender Agent in connection with the Tender Offers. Requests for additional copies of this Offer to Purchase should be directed to the Information and Tender Agent using the contact information appearing on the back cover page of this Offer to Purchase.
Brokerage Commissions	No brokerage commissions are payable by Holders to the Offeror, the Dealer Managers or the Information and Tender Agent.

INFORMATION CONCERNING THE OFFEROR

We are a global chemical and specialty materials company. We are a global producer of high performance engineered polymers that are used in a variety of high-value applications, as well as one of the world's largest producers of acetyl products, which are intermediate chemicals for nearly all major industries. 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 automotive, chemical additives, construction, consumer and industrial adhesives, medical, consumer electronics, energy storage, filtration, paints and coatings, paper and packaging, industrial applications and textiles. 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 across 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 differentiated business models and a clear focus on growth and value creation.

Known for operational excellence, reliability and execution of our business strategies, we partner with our customers around the globe to deliver best-in-class technologies and solutions. Celanese's history began in 1918, the year that its predecessor company, The American Cellulose & Chemical Manufacturing Company, was incorporated. The company, which manufactured cellulose acetate, was founded by Swiss brothers Drs. Camille and Henri Dreyfus. The current Celanese was incorporated in 2004 under the laws of the State of Delaware and is a U.S.-based public company and our Common Stock is traded on the New York Stock Exchange under the ticker symbol CE.

Headquartered in Irving, Texas, our operations are primarily located in North America, Europe and Asia and consist of 56 global production facilities, and an additional 20 strategic affiliate production facilities. As of December 31, 2024, we employed 12,163 people worldwide.

PURPOSE AND BACKGROUND OF THE TENDER OFFERS; SOURCE OF FUNDS

The purpose of the Tender Offers is to improve the maturity profile of the Company's outstanding debt by refinancing a portion of its near-term maturities. Subject to the satisfaction of the Financing Condition, the Offeror and/or its affiliates will have sufficient cash on hand to consummate the Tender Offers.

CERTAIN CONSIDERATIONS

In deciding whether to participate in the Tender Offers, in addition to the other information contained, or incorporated by reference, in this Offer to Purchase, including the matters discussed under "Risk Factors" in our Annual Report on Form 10-K for the fiscal year ended December 31, 2024, each Holder should consider carefully and in its entirety the following:

Conditions of the Tender Offers

The consummation of the Tender Offers is subject to satisfaction of certain conditions, including the Financing Condition. These conditions are described in more detail in this Offer to Purchase under "*Conditions of the Tender Offers*," and include the Financing Condition. We may, at our option and in our sole discretion, waive any such conditions for any of the Tender Offers. Even if the Tender Offers are completed, the Tender Offers may not be completed on the schedule described in this Offer to Purchase. Accordingly, holders participating in the Tender Offers may have to wait longer than expected to receive their cash payment during which time those holders of the Notes will not be able to effect transfers of their Notes tendered for purchase. There can be no assurance that such conditions will be met or that, in the event the Tender Offers are not consummated, the market value and liquidity of any or all of the series of Notes eligible for the Tender Offers will not be materially adversely affected.

Subsequent Repurchases of Notes

From time to time after the Expiration Time or termination of the Tender Offers, the Offeror or its affiliates may acquire Notes that are not tendered pursuant to the Tender Offers through open market purchases, privately negotiated transactions, tender offers, exchange offers or otherwise, upon such terms and at such prices as the Offeror or its affiliates may determine, which may be more or less than the price to be paid pursuant to the Tender Offers and could be for cash or

other consideration. Furthermore, the Offeror may redeem such Notes pursuant to their terms. There can be no assurance as to which, if any, of these alternatives or combinations thereof the Offeror or its affiliates may choose to pursue.

Limited Ability to Withdraw Tendered Notes

Tenders of Notes pursuant to the Tender Offers may be validly withdrawn at any time before the Withdrawal Deadline. Tendered Notes may be validly withdrawn by following the procedures described herein under the captions “*Withdrawal of Tenders*.” Subject to applicable law, the Offeror may extend the Early Tender Time or Expiration Time with respect to any Tender Offer, with or without extending the related withdrawal rights. The Offeror, in its sole discretion, may extend the Withdrawal Deadline. **Notes tendered after the Withdrawal Deadline, but on or before the applicable Expiration Time, may not be withdrawn at any time, unless the Withdrawal Deadline is extended by the Offeror, in its sole discretion, or as otherwise required by law.**

Some of the Notes You Tender May Not Be Purchased

The Offeror will only accept for purchase an amount of Notes of each series with an aggregate principal amount that will not exceed the Maximum Tender Amount and, with respect to the 2028 Notes, the Series Cap. In addition, if the Tender Offers are oversubscribed, the amount of Notes purchased by the Offeror from a tendering Holder will be subject to the priority for Notes tendered prior to the Early Tender Time and proration. If a series of Notes are prorated, such Notes will be scaled by the relevant proration factor as described under “*The Tender Offers—Proration*”. If a series of Notes is prorated, the amount of Notes accepted for such series Notes will be determined by multiplying each Holder’s tender of Notes of such series by the proration factor, and rounding the product down to the nearest \$1,000 principal amount.

Termination or Amendment of or failure to complete the Tender Offers

Until the Offeror announces that it has accepted valid tenders of Notes pursuant to the Tender Offers, no assurance can be given that the Tender Offers will be completed. In addition, subject to applicable law and as provided in this Offer to Purchase, the Offeror may, in its sole discretion, extend, re-open, amend and/or terminate the Tender Offers at any time before such announcement (and in such case, could potentially do so without extending the Withdrawal Deadline) and may, in its sole discretion, waive any of the conditions to the Tender Offers either before or after such announcement.

Several conditions must be satisfied or waived in order to complete each of the Tender Offers, including the Financing Condition and that there shall not have occurred or be reasonably likely to occur any material adverse change to our business, operations, properties, condition, assets, liabilities, prospects or financial affairs. The conditions to any or all of the Tender Offers may not be satisfied, and if not satisfied or waived, such Tender Offer or Tender Offers may not occur or may be delayed. If a Tender Offer is not completed or is delayed, the respective market prices of any or all of the series of Notes subject to such Tender Offer may decline to the extent that the respective current market prices reflect an assumption that such Tender Offer has been or will be completed. See “*Conditions of the Tender Offers*.”

No Recommendation

None of the Offeror, the Guarantors, the Dealer Managers, the Information and Tender Agent or the trustee with respect to the Notes (the “**Trustee**”) makes any recommendation in connection with the Tender Offers.

Holders should determine whether to tender Notes based upon their own assessment of market value, liquidity needs and investment objectives.

You should consult your tax, accounting, financial and legal advisers regarding the consequences (tax, accounting or otherwise) of participating in the Tender Offers. None of the Offeror, the Guarantors, the Dealer Managers, the Information and Tender Agent, the Trustee, or any director, officer, employee, agent or affiliate of any such person, is acting for you, or will be responsible to you for providing any protections which would be afforded to its clients or for providing advice in relation to the Tender Offers.

Limited Trading Market

To the extent that any or all of the series of Notes eligible for the Tender Offers are traded, prices for such Notes may fluctuate greatly depending on the trading volume and the balance between buy and sell orders. To the extent that such Notes are tendered and accepted for purchase in the Tender Offers, the trading market for such Notes would become more

limited. A debt security with a smaller outstanding principal amount available for trading (a smaller “float”) may command a higher or lower price than would a comparable debt security with a greater float.

Therefore, the market price for such Notes not tendered or not purchased may be affected adversely to the extent that the principal amount of such Notes tendered pursuant to the Tender Offers reduces the float. The reduced float also may tend to make the trading price more volatile. The Offeror or its affiliates may also repurchase further Notes in a future tender offer or otherwise. Following the consummation of these Tender Offers or any other such repurchases, Holders of Notes not tendered or not purchased may attempt to obtain quotations for their Notes from their brokers; however, there can be no assurance that any trading market will exist for such Notes. The extent of the public market for the Notes will depend upon, among other things, the remaining outstanding principal amount of such Notes, the number of Holders of such Notes remaining at such time and the interest in maintaining a market in such Notes on the part of securities firms and other factors. The Offeror does not intend to create or sustain a market for such Notes that remain outstanding following consummation of the Tender Offers.

Tax Matters

See “*Certain United States Federal Income Tax Considerations*” for a discussion of certain United States federal income tax consequences of the Tender Offers. Holders should consult their tax, accounting, financial and legal advisers regarding the suitability to themselves of the consequences (tax, accounting or otherwise) of participating in the Tender Offers, including non-US tax consequences.

Procedures

We will pay for your tendered Notes only if you tender your Notes in accordance with the procedures described herein and your Notes are accepted for purchase pursuant to the applicable Tender Offer. See “*The Tender Offers—Procedures for Tendering Notes*” for a description of the procedures to be followed to tender your Notes.

You should allow sufficient time to ensure timely completion of the applicable tender procedures. None of the Offeror, the Guarantors, the Dealer Managers, the Information and Tender Agent, the Trustee or any other person is under any duty to give notification of defects or irregularities with respect to the tenders of the Notes for purchase.

Additionally, the Tender Offers are subject to certain offer and distribution restrictions set forth in “*Offer and Distribution Restrictions*” and the acknowledgements, representations, warranties and undertakings set forth in “*The Tender Offers—Procedures for Tendering Notes*”, which Holders will be deemed to make on tendering Notes in a Tender Offer. Non-compliance with these could result in, among other things, the unwinding of trades and/or heavy penalties.

THE TENDER OFFERS

This Offer to Purchase contains important information that should be read carefully and in its entirety prior to making any decision with respect to the Tender Offers.

Introduction

The Offeror hereby offers, upon the terms and subject to the conditions set forth in this Offer to Purchase, to purchase for cash up to the Maximum Tender Amount of Notes, subject to the Series Cap, Acceptance Priority Levels and proration, as described herein, that are validly tendered and not validly withdrawn prior to the Withdrawal Deadline for the consideration described below. Notes may be tendered and will be accepted for purchase in a principal amount equal to the applicable authorized denomination and integral multiples in excess thereof (the “**Authorized Denomination**”), as set forth in the table below. No alternative, conditional or contingent tenders of Notes are permitted in connection with the Tender Offers. Holders who tender less than all of their Notes must continue to hold their Notes in Authorized Denominations.

Title of Notes	Authorized Denomination	Integral Multiples	Acceptance Priority Level
2027 Notes – 6.665% Senior Notes due 2027	\$2,000	\$1,000	1
2028 Notes – 6.850% Senior Notes due 2028	\$2,000	\$1,000	2

The principal amount of each series of Notes that is purchased in the Tender Offers will be determined in accordance with the Maximum Tender Amount with respect to each series of Notes and the Series Cap with respect to the 2028 Notes, provided that Notes tendered at or prior to the Early Tender Time will be purchased before any Notes tendered after the Early Tender Time. If the aggregate principal amount of Notes tendered in the Tender Offers would exceed the Maximum Tender Amount or, with respect to the 2028 Notes, the Series Cap, as applicable, the amount of Notes purchased may be subject to proration (as described herein).

If the Maximum Tender Amount is reached at the Early Tender Time, then no Notes tendered after the Early Tender Time will be purchased pursuant to the Tender Offers, unless the Offeror increases the Maximum Tender Amount. If the principal amount of the 2028 Notes validly tendered at or prior to the Early Tender Time exceeds the Series Cap, the Company will not accept for purchase any 2028 Notes tendered after the Early Tender Time, unless the Offeror increases the Series Cap. Subject to applicable law, the Offeror reserves the right, but is under no obligation to, increase, decrease, or eliminate the Maximum Tender Amount or the Series Cap at any time without extending the Withdrawal Deadline or otherwise reinstating withdrawal rights of Holders. There can be no assurance that the Offeror will exercise its right to increase or decrease the Maximum Tender Amount or the Series Cap.

Consideration

The Total Consideration for each \$1,000 principal amount of Notes purchased in each Tender Offer, which is payable to Holders who have validly tendered and not validly withdrawn their Notes at or prior to the Early Tender Time, will be (i) \$1,037.50 with respect to the 2027 Notes and (ii) \$1,055.00 with respect to the 2028 Notes.

The Total Consideration includes the Early Tender Payment of (i) \$50.00 per \$1,000 principal amount of 2027 Notes or (ii) \$50.00 per \$1,000 principal amount of 2028 Notes. Holders that validly tender Notes following the Early Tender Time but at or prior to the Expiration Time, and whose Notes are accepted for purchase, will receive only the Tender Offer Consideration, which is an amount equal to the applicable Total Consideration minus the applicable Early Tender Payment.

In addition to the Total Consideration or Tender Offer Consideration paid to Holders of Notes, Holders will be paid the Accrued Interest per \$1,000 principal amount of Notes, as applicable, tendered, and not validly withdrawn, and accepted pursuant to the Tender Offers, rounded to the nearest cent (with half a cent rounded upwards).

Subject to the terms and conditions described in this Offer to Purchase, Notes that are validly tendered on or prior to the Early Tender Time and that are accepted for purchase will receive the Total Consideration plus Accrued Interest on the Early Settlement Date. If neither the Maximum Tender Amount nor the Series Cap (with respect to the 2028 Notes) is

reached at the Early Tender Time, any Notes that are validly tendered following the Early Tender Time but on or prior to the Expiration Time and that are accepted for purchase will receive the applicable Tender Offer Consideration plus Accrued Interest on the Final Settlement Date. The Early Settlement Date will be promptly following the Early Tender Time and is expected to be December 17, 2025, the second business day after the Early Tender Time. The Final Settlement Date will be promptly following the Expiration Time and is expected to be January 5, 2026, the second business day after the Expiration Time.

The Tender Offers are not contingent upon the tender of any minimum principal amount of Notes of any of the series eligible for the Tender Offers (subject to the Authorized Denominations). The Offeror's acceptance and payment for Notes validly tendered pursuant to each Tender Offer is conditioned upon satisfaction of the conditions as set forth in "*Conditions of the Tender Offers*" below, including the Financing Condition. All conditions to each Tender Offer will be either satisfied or waived by the Offeror on or prior to the Early Tender Time or the Expiration Time, as applicable. Subject to applicable law, the Offeror reserves the right to waive any one or more of the conditions with respect to any Tender Offer at any time.

Subject to applicable law, the Offeror reserves the right to (a) extend the Early Tender Time, Withdrawal Deadline or Expiration Time to a later date and time as announced by the Offeror; (b) increase or decrease the Maximum Tender Amount and/or the Series Cap; (c) waive any or all conditions to the Tender Offers; or (d) terminate or otherwise amend the Tender Offers in any respect by giving written notice of such amendment or termination to the Information and Tender Agent. Any amendment to the Tender Offers will apply to all Notes tendered in the Tender Offers. The Offeror will publicly announce any such extension, amendment or termination, as described under "*Expiration Time; Extension; Amendment; Termination.*" There can be no assurance that the Offeror will exercise its right to extend, terminate or amend the Tender Offers.

None of the Offeror, the Guarantors, the Dealer Managers, the Trustee or the Information and Tender Agent makes any recommendation that Holders tender or refrain from tendering all or any portion of the principal amount of their Notes, and no one has been authorized by any of them to make such a recommendation. Holders must make their own decision as to whether to tender their Notes and, if so, the principal amount of Notes to tender.

Maximum Tender Amount; Series Cap

The Offeror will only accept for purchase up to \$1,000,000,000 in aggregate principal amount of Notes, subject to a maximum of \$100,000,000 aggregate principal amount of the 2028 Notes (as may be increased or decreased, the "**Series Cap**"). Subject to applicable law, the Offeror expressly reserves the right in its sole discretion to increase or decrease the Maximum Tender Amount or the Series Cap without extending the Withdrawal Deadline or otherwise reinstating withdrawal rights; however, there can be no assurance that the Offeror will do so.

The Offeror will announce any increase or decrease in the Maximum Tender Amount or the Series Cap by means of a news release and delivery of notices to DTC for communication to persons shown in the records of DTC as direct participants holding interests in the Notes. If at the Early Tender Time, the aggregate principal amount of Notes validly tendered and not validly withdrawn by Holders would result in the Tender Offers reaching the Maximum Tender Amount or the Series Cap, as applicable, the Offeror will not accept any Notes (in the case of the Maximum Tender Amount being reached) or the 2028 Notes (in the case of the Series Cap being reached) tendered by Holders after the Early Tender Time, unless the Offeror increases the Maximum Tender Amount or the Series Cap, as applicable.

As described in "*Proration*," to the extent Notes are tendered at or prior to the Early Tender Time and accepted for purchase pursuant to the Tender Offers, the portion of the Maximum Tender Amount or the Series Cap, as applicable, with respect to the Notes or the 2028 Notes, as applicable, available for the purchase of Notes of such series tendered after the Early Tender Time could be reduced significantly or eliminated altogether. In the event any tendered Notes are not accepted for purchase due to the terms and conditions described in this Offer to Purchase, including the proration procedures, they will be promptly returned or credited to the Holder's account or unblocked in the relevant direct participant's clearing system account, as applicable.

Acceptance Priority Levels

Subject to the Maximum Tender Amount, the Series Cap and proration, the amount of a series of Notes that is purchased in the Offers on any Settlement Date will be based on the order of priority for such series of Notes set forth in the table above (with 1 being the highest Acceptance Priority Level and 2 being the lowest Acceptance Priority Level), provided

that Notes tendered at or prior to the Early Tender Time will be accepted for purchase with priority over Notes tendered after the Early Tender Time, but at or prior to the Expiration Date, regardless of the priority of the series of such later tendered Notes.

Proration

If the Maximum Tender Amount is reached at the Early Tender Time, then no Notes tendered after the Early Tender Time will be purchased pursuant to the Tender Offers, unless the Offeror increases the Maximum Tender Amount. If the principal amount of the 2028 Notes validly tendered at or prior to the Early Tender Time exceeds the Series Cap, the Company will not accept for purchase any 2028 Notes tendered after the Early Tender Time. Subject to applicable law, the Offeror reserves the right, but is under no obligation, to increase or decrease the Maximum Tender Amount or the Series Cap at any time in its sole discretion without extending the Withdrawal Deadline or otherwise reinstating withdrawal rights. If the Tender Offers are oversubscribed at the Early Tender Time, then the Offeror will issue a press release promptly after the Early Tender Time stating that Notes tendered after the Early Tender Time will not be purchased pursuant to the Tender Offers.

If the purchase of all validly tendered and not validly withdrawn Notes would result in an aggregate principal amount greater than the Maximum Tender Amount, or if the purchase of all validly tendered and not validly withdrawn 2028 Notes would result in an aggregate principal amount greater than the Series Cap with respect to the 2028 Notes, then the Tender Offers will be oversubscribed and if the Offeror accepts such Notes, such Notes accepted for purchase will be accepted for tender on a prorated basis, with the aggregate principal amount of each Holder's validly tendered Notes of the applicable series accepted for purchase determined by multiplying each Holder's tender by the proration factor, and rounding the product down to the nearest \$1,000 principal amount, as applicable.

The proration factor shall be derived from a fraction the numerator of which is the relevant aggregate principal amount of the applicable series of Notes that can be repurchased pursuant to the applicable Series Cap and the denominator of which is either (i) the aggregate principal amount for all Notes of such series that have been validly tendered and not validly withdrawn prior to the Early Tender Time, if the Maximum Tender Amount or the Series Cap, as applicable, is reached at the Early Tender Time; and (ii) the aggregate principal amount for all Notes of such series that have been validly tendered after the Early Tender Time and prior to the Expiration Time, if the Maximum Tender Amount or the Series Cap, as applicable, is not reached at the Early Tender Time. In each case, such proration factor may be subject to adjustment due to the rounding of individual submissions and due to the impact of Authorized Denomination requirements to ensure that the Maximum Tender Amount and the Series Cap are not exceeded.

In the event any tendered Notes are not accepted for purchase due to proration, they will be promptly returned or credited to the Holder's account.

EXPIRATION TIME; EXTENSION; AMENDMENT; TERMINATION

The Tender Offers will expire at 5:00 p.m., New York City time, on December 31, 2025, unless extended or earlier terminated by the Offeror in its sole discretion. In the event a Tender Offer is extended, the term "Expiration Time" with respect to such extended Tender Offer shall mean the time and date on which such Tender Offer as so extended, shall expire. The Offeror reserves the right to extend any Tender Offer from time to time or for such period or periods as it may determine in its sole discretion. If the Offeror exercises any such right, the Offeror will give written notice thereof to the Information and Tender Agent and will make a public announcement thereof as promptly as practicable. Such announcement, in the case of an extension of the Expiration Time or Early Tender Time, will be issued no later than 9:00 a.m., New York City time, on the next business day after the previously scheduled Expiration Time or Early Tender Time, respectively. During any extension of the Tender Offers, all Notes previously tendered (and not validly withdrawn) and not accepted for purchase will remain subject to the Tender Offers and, subject to the terms and conditions of the Tender Offers, may be accepted for purchase by the Offeror.

Subject to applicable law, the Offeror reserves the right, in its sole discretion, at any time prior to the Expiration Time, to waive any condition of the Tender Offers, to amend any of the terms of the Tender Offer, and to modify the Total Consideration or Tender Offer Consideration.

Subject to applicable law, the Offeror reserves the right, in its sole discretion to terminate the Tender Offers. Any such termination will be followed promptly by public announcement thereof. In the event the Offeror terminates a Tender Offer, they shall give immediate notice thereof to the Information and Tender Agent. Notes theretofore tendered and not

accepted for purchase will be returned promptly to the tendering Holders thereof or unblocked in the direct participant's clearing system account, as applicable. In the event that the Tender Offers are terminated, withdrawn or otherwise not consummated prior to the Early Tender Time or Expiration Time, respectively, the Total Consideration or the Tender Offer Consideration (as applicable) will not become payable pursuant thereto. See "*Withdrawal of Tenders*" and "*Conditions of the Tender Offers*."

ACCEPTANCE OF NOTES; PAYMENT FOR NOTES

Upon the terms and subject to the conditions of the Tender Offers, the Offeror will accept for purchase up to the Maximum Tender Amount, subject to the Series Cap, Acceptance Priority Levels and proration, of Notes validly tendered pursuant to the Tender Offers (or defectively tendered, if such defect has been waived by the Offeror) and not validly withdrawn, upon the satisfaction or waiver of the conditions of the Tender Offers specified herein under "*Conditions of the Tender Offers*," including the Financing Condition.

The Offeror reserves the right, in its sole discretion, to delay acceptance for purchase of Notes tendered under the Tender Offers or the payment for Notes accepted for purchase (subject to Rule 14e-1 under the Exchange Act, which requires that an offeror pay the consideration offered or return the securities deposited by or on behalf of the Holders thereof promptly after the termination or withdrawal of a tender offer), or to terminate the Tender Offers as set forth herein or in order to comply with any applicable law and not accept for purchase any Notes not theretofore accepted for purchase. In all cases, payment for Notes accepted for purchase pursuant to the Tender Offers will be made only after timely receipt by the Information and Tender Agent of confirmation of book-entry transfer thereof, satisfaction of DTC's ATOP procedures and any other documents required thereby.

The Offeror will be deemed to have accepted for purchase validly tendered Notes (or defectively tendered Notes, if such defect has been waived by the Offeror) when the Offeror gives oral (confirmed in writing) or written notice thereof to the Information and Tender Agent. Payment for Notes accepted for purchase in the Tender Offers will be made by the Offeror by depositing such payment with the DTC. DTC will act as agent for the tendering Holders for the purpose of receiving the Total Consideration or Tender Offer Consideration and transmitting such consideration (and any Accrued Interest payable) to such Holders. Payment by the Offeror shall for all purposes be deemed to have been completed upon its deposit with DTC of the Total Consideration or Tender Offer Consideration, as applicable, plus Accrued Interest. Under no circumstances will the Offeror pay interest on the applicable Total Consideration or Tender Offer Consideration, as applicable, by reason of any delay on the part of DTC in making payment to Holders. Upon the terms and subject to the conditions of the Tender Offers, delivery of the Total Consideration or Tender Offer Consideration (and any Accrued Interest payable) will be made on the applicable Settlement Date for Notes accepted for purchase that have been validly tendered and not validly withdrawn at or prior to the Early Tender Time or Expiration Time, as relevant (or, with respect to defectively tendered Notes, if the Offeror has waived such defect).

Tenders of Notes pursuant to the Tender Offers will be accepted only in a principal amount that is an Authorized Denomination. Holders who tender less than all of their Notes must continue to hold Notes in at least the minimum Authorized Denomination of \$2,000 principal amount.

If, for any reason, acceptance for purchase of, or payment for, validly tendered Notes pursuant to the Tender Offers is delayed or the Offeror is unable to accept for purchase, or to pay for, validly tendered Notes pursuant to the Tender Offers, then the Information and Tender Agent, nevertheless, on behalf of the Offeror, may retain tendered Notes, without prejudice to the rights of the Offeror described under "*Expiration Time; Extension; Amendment; Termination*," "*Conditions of the Tender Offers*" and "*Withdrawal of Tenders*" (subject to Rule 14e-1 under the Exchange Act).

If any tendered Notes are not accepted for purchase for any reason pursuant to the terms and conditions of the Tender Offers, such Notes will be credited to the account maintained at DTC from which such Notes were delivered, promptly following the Expiration Time or the termination of the Tender Offers.

General

The Offeror reserves the right to transfer or assign, in whole or from time to time in part, to the Parent Guarantor or one or more of the Offeror's wholly-owned subsidiaries, the right to purchase all or any portion of such Notes tendered pursuant to the Tender Offers, but any such transfer or assignment will not relieve the Offeror of its obligations under the Tender Offers and will in no way prejudice the rights of tendering Holders to receive payment for their Notes validly tendered and not validly withdrawn and accepted for purchase pursuant to the Tender Offers.

Holders whose Notes are tendered and accepted for purchase pursuant to the Tender Offers will be entitled to any and all Accrued Interest on their Notes from the last interest payment date for such Notes preceding the applicable Settlement Date up to, but not including, the applicable Settlement Date regardless of the method of delivery of such Notes. **Under no circumstances will any additional interest be payable because of any delay in the transmission of funds to the Holders of purchased Notes or otherwise.**

Holders will not be obligated to pay fees or transfer taxes in the Tender Offers. Tendering Holders will not be obligated to pay brokerage fees or commissions to any of the Dealer Managers, the Information and Tender Agent or the Offeror. Holders whose Notes are held by a broker, dealer, commercial bank, trust Offeror or other nominee should contact such nominee to determine whether a fee will be charged for tendering Notes pursuant to the Tender Offers.

PROCEDURES FOR TENDERING NOTES

Any beneficial owner whose Notes are registered in the name of a Custodian or held through DTC and who wishes to tender its Notes should contact such Custodian promptly and instruct such Custodian to tender its Notes on such beneficial owner's behalf.

Notes

Tender of Notes Held through DTC

The Tender Offers with respect to the Notes are eligible for ATOP. Accordingly, DTC participants may electronically transmit their acceptance of the Tender Offers without tendering the related Notes by causing DTC to transfer their Notes to the Information and Tender Agent in accordance with DTC's ATOP procedures. DTC will then send an Agent's Message to the Information and Tender Agent.

The term "**Agent's Message**" means a message transmitted by DTC, received by the Information and Tender Agent and forming part of the Book-Entry Confirmation (as defined herein), which states that DTC has received an express acknowledgment from the DTC participant tendering Notes that are the subject of such Book-Entry Confirmation that such DTC participant has received and agrees to be bound by the terms of the Tender Offers as set forth in this Offer to Purchase and that the Offeror may enforce such agreement against such participant. **Holders desiring to tender their Notes prior to the Early Tender Time or the Expiration Time must allow sufficient time for completion of the ATOP procedures during the normal business hours of DTC on such date. Beneficial owners should be aware that their Custodian may establish its own earlier deadline for participation in the Tender Offers. Accordingly, beneficial owners wishing to participate in the Tender Offers should contact their Custodians as soon as possible in order to determine the time by which such owner must take action in order to participate. If you hold your Notes through a Custodian, you should ask your Custodian if you will be charged a fee to tender your Notes through the Custodian.**

Tender of Notes Held in Physical Form

All Holders hold the Notes through Clearing System accounts and there are no Notes in physical form. Accordingly, there is no letter of transmittal in connection with the Tender Offers. If you believe you hold Notes in physical form, please contact the Information and Tender Agent regarding procedures for participating in the Tender Offers.

Book-Entry Transfer

The Information and Tender Agent will establish and maintain one or more accounts with respect to the Notes at DTC promptly after the date of this Offer to Purchase (to the extent such arrangements have not been made previously by the Information and Tender Agent), and any financial institution that is a participant in DTC and whose name appears on a security position listing as the owner of the Notes may make book-entry delivery of Notes by causing DTC to transfer such Notes into the Information and Tender Agent's account in accordance with DTC's procedures for such transfer. The confirmation of a book-entry transfer of Notes into the Information and Tender Agent's account at DTC as described above is referred to herein as a "**Book-Entry Confirmation**." Delivery of documents to DTC in accordance with such DTC procedures does not constitute delivery to the Information and Tender Agent.

Other Matters

Notwithstanding any other provision hereof, payment for Notes accepted for purchase pursuant to the Tender Offers will in all cases be made only after timely receipt by the Information and Tender Agent of (i) a timely Book-Entry Confirmation with respect to, such Notes, and (ii) an Agent's Message in connection with a tender through ATOP. Under no circumstances will interest be paid on the Total Consideration or Tender Offer Consideration as a result of any delay in making such payment.

Tenders of Notes pursuant to any of the procedures described above, and acceptance thereof by the Offeror, will constitute a binding agreement between the Offeror and the tendering Holder of such Notes, upon the terms and subject to the conditions of the Tender Offers, which agreement will be governed by, and construed in accordance with, the laws of the State of New York.

By tendering Notes through book-entry transfer and subject to and effective upon acceptance for purchase of, and payment for, such Notes tendered therewith, a tendering Holder: (i) irrevocably sells, assigns and transfers to, or upon the order of, the Offeror all right, title and interest in and to all such Notes tendered thereby pursuant to the Tender Offers; (ii) waives any and all other rights with respect to such Notes tendered pursuant to the Tender Offers (including the tendering Holder's waiver of any existing or past defaults and their consequences in respect of such Notes and the relevant indentures under which such Notes were issued); (iii) releases and discharges the Offeror from any and all claims such Holder may have now, or may have in the future, arising out of, or related to, such Notes tendered pursuant to the Tender Offers, including any claims that such Holder is entitled to receive additional principal or interest payments with respect to such Notes or to participate in any redemption or defeasance of such Notes; and (iv) irrevocably constitutes and appoints the Information and Tender Agent as the true and lawful agent and attorney-in-fact of such Holder with respect to any such tendered Notes (understanding that the Information and Tender Agent is also acting as agent for the Offeror), with full power of substitution and resubstitution (such power of attorney being deemed to be an irrevocable power coupled with an interest) to (a) transfer ownership of such Notes on the account books maintained by DTC, together, in any such case, with all accompanying evidences of transfer and authenticity, to the Offeror, (b) present such Notes for transfer on the relevant security register, and (c) receive all benefits or otherwise exercise all rights of beneficial ownership of such Notes (except that the Information and Tender Agent will have no rights to, or control over, funds from the Offeror, except as agent for the tendering Holders, for the Total Consideration, Tender Offer Consideration and Accrued Interest for any Notes tendered pursuant to the Tender Offers that are purchased by the Offeror), all in accordance with the terms of the Tender Offers.

The Holder, by tendering its Notes, represents and warrants that, and (if the relevant Holder of Notes is not a person shown in the records of DTC (a "**Direct Participant**")) the relevant Direct Participant on behalf of the relevant Holder or the beneficial owner, as the case may be, will be deemed to have represented, warranted and agreed that:

- it has received and reviewed this Offer to Purchase and has undertaken an appropriate analysis of the implications of the Tender Offers without reliance on the Offeror, the Dealer Managers, the Trustee or the Information and Tender Agent;
- owns such Notes tendered and is entitled to tender such Notes and (ii) has full power and authority to tender, sell, assign and transfer such Notes tendered and that, when the same are accepted for purchase by the Offeror, the Offeror will acquire good, marketable and unencumbered title thereon, free and clear of all liens, restrictions, charges and encumbrances, and the same will not be subject to any adverse claims;
- if such Notes tendered for purchase are accepted by the Offeror it acknowledges that: (i) the Total Consideration or Tender Offer Consideration (as applicable) and the Accrued Interest in respect of such Notes validly tendered for purchase by such Holder and accepted by the Offeror will be as set forth in this Offer to Purchase; (ii) the Total Consideration or Tender Offer Consideration (as applicable) and the Accrued Interest will be paid in U.S. dollars; (iii) such cash amounts will be deposited by or on behalf of the Offeror with the Information and Tender Agent, or upon instructions of the Information and Tender Agent, to DTC on the applicable Settlement Date; and (iv) on receipt of such cash amounts, the Information and Tender Agent, or upon instructions of the Information and Tender Agent, DTC will make payments promptly to the accounts of the Direct Participants;
- it agrees to do all such acts and things as shall be necessary and execute any additional documents deemed by the Offeror to be desirable, in each case to complete the transfer of the relevant Notes to the Offeror or its nominee against payment to it of the applicable Total Consideration or Tender Offer Consideration and the Accrued Interest for such Notes and/or to perfect any of the authorities expressed to be given hereunder;

- it has observed the laws and regulations of all relevant jurisdictions, obtained all requisite governmental, exchange control or other required consents, complied with all requisite formalities, and paid any issue, transfer or other taxes or requisite payments due from it in each respect in connection with any offer or acceptance in any jurisdiction and that it has not taken or omitted to take any action in breach of the terms of the Tender Offers or which will or may result in the Offeror, the Dealer Managers, the Information and Tender Agent, the Trustee or any other person acting in breach of the legal or regulatory requirements of any such jurisdiction in connection with the Tender Offers;
- no information has been provided to it by the Offeror, the Dealer Managers, the Trustee or the Information and Tender Agent, or any of their respective directors or employees, with regard to the tax consequences for Holders of Notes arising from the purchase of Notes by the Offeror pursuant to the Tender Offers and the receipt by Holders of Notes of the Total Consideration or Tender Offer Consideration (as applicable) and the Accrued Interest, and it acknowledges that it is solely liable for any taxes and similar or related payments imposed on it under the laws and regulations of any applicable jurisdiction as a result of its participation in the Tender Offers and agrees that it will not and does not have any right of recourse (whether by way of reimbursement, indemnity or otherwise) against the Offeror, the Dealer Managers, the Trustee or the Information and Tender Agent, or any of their respective directors, officers, employees, agents or affiliates, or any other person in respect of such taxes and payments;
- it is not a person to whom it is unlawful to make an invitation pursuant to the Tender Offers under applicable securities laws and regulations, it has not distributed or forwarded this Offer to Purchase or any other documents or materials relating to the Tender Offers to any such person(s) and it has complied with all laws and regulations applicable to it for the purposes of its participation in the Tender Offers;
- all authority conferred or agreed to be conferred pursuant to its acknowledgements, agreements, representations, warranties and undertakings, and all of its obligations shall be binding upon its successors, assigns, heirs, executors, trustees in bankruptcy and legal representatives, and shall not be affected by, and shall survive, its death or incapacity;
- it shall indemnify the Offeror, the Guarantors, the Dealer Managers, the Trustee and the Information and Tender Agent against all and any losses, costs, claims, liabilities, expenses, charges, actions or demands which any of them may incur or which may be made against any of them as a result of any breach of any of the terms of, or any of the agreements, representations, warranties and/or undertakings given in connection with the Tender Offers made (including any acceptance thereof) by any such Holder;
- it accepts that the Offeror is under no obligation to accept tenders of Notes for purchase pursuant to the Tender Offers, and accordingly such tender may be accepted or rejected by the Offeror in its sole discretion and for any reason;
- it understands and agrees that the Offeror's acceptance for purchase of Notes offered pursuant to the Tender Offers will constitute a binding agreement between such Holder and the Offeror in accordance with the terms and subject to the conditions of the Tender Offers;
- it and, if applicable, any beneficial owner on whose behalf the representation is being made, is not (i) a person that is, or is owned or controlled by a person that is, described or designated as a "specially designated national" or "blocked person" in the most current U.S. Treasury Department list of "Specially Designated National and Blocked Persons" or an entity included in the Sectoral Sanctions Identifications List (which can be found at: <http://sdnsearch.ofac.treas.gov/>); or (ii) currently subject to, or in violation of, any sanctions under (x) the laws and regulations that have been officially published and are administered or enforced by the U.S. Government (including, without limitation, the Office of Foreign Assets Control of the U.S. Department of the Treasury or the U.S. Department of State), or any enabling legislation or executive order relating thereto; or (y) any equivalent sanctions or measures officially published and imposed by the European Union, any member state of the European Union, His Majesty's Treasury, the United Nations or any other relevant sanctions authority, including sanctions imposed against certain states, organizations and individuals under the European Union's Common Foreign & Security Policy;

- none of the Offeror, the Guarantor, the Dealer Managers, the Trustee or the Information and Tender Agent has given it any information with respect to the Tender Offers save as expressly set out in this Offer to Purchase nor has any of them made any recommendation to it as to whether it should tender Notes in the Tender Offers, and it has made its own decision with regard to tendering Notes in the Tender Offers based on any legal, tax or financial advice it has deemed necessary to seek; and
- it understands that the deadline for the receipt of any tender instructions by the Information and Tender Agent is the Expiration Time and that any tender instructions must be submitted in time for them to be received by the Information and Tender Agent by the Expiration Time.

The Holder will, upon request, execute and deliver any additional documents deemed by the Information and Tender Agent or the Offeror to be necessary or desirable to complete the sale, assignment and transfer of such Notes tendered pursuant to the Tender Offers.

All questions as to the form of all documents and the validity (including time of receipt) and acceptance or withdrawal of all tenders of Notes will be determined by the Offeror, in its sole discretion, the determination of which shall be final and binding. The Offeror reserves the absolute right, in its sole discretion, to reject any or all tenders of Notes that are not in proper form or the acceptance or withdrawal of which, in the Offeror's opinion, may be unlawful. The Offeror also reserve the right to waive any defects, irregularities or conditions of tender as to particular Notes whether or not similar defects or irregularities are waived in the case of other Holders. A waiver of any defect or irregularity with respect to the tender of one Note shall not constitute a waiver of the same or any other defect or irregularity with respect to the tender of any other Note.

The Offeror's interpretation of the terms and conditions of the Tender Offers will be final and binding.

Any defect or irregularity in connection with tenders of Notes must be cured within such time as the Offeror determines, unless waived by the Offeror. Tenders of Notes shall not be deemed to have been made until all defects and irregularities have been waived by the Offeror or cured. A defective tender of Notes (which defect is not waived by the Offeror) will not constitute a valid tender of Notes. None of the Offeror, the Trustee, the Information and Tender Agent, the Dealer Managers or any other person will be under any duty to give notice of any defects or irregularities in tenders of Notes, or will incur any liability to Holders for failure to give any such notice.

Compliance with "Short Tendering" Rule

It is a violation of Rule 14e-4 (promulgated under the Exchange Act) for a person, directly or indirectly, to tender securities in a partial tender offer for his own account unless the person so tendering its securities (a) has a net long position equal to or greater than the aggregate principal amount of the securities being tendered and (b) will cause such securities to be delivered in accordance with the terms of the tender offer. Rule 14e-4 provides a similar restriction applicable to the tender or guarantee of a tender on behalf of another person.

A tender of Notes in either Tender Offer under any of the procedures described above will constitute a binding agreement governed by, and construed in accordance with, the law of the State of New York between the tendering Holder and the Company with respect to such Tender Offer upon the terms and subject to the conditions of such Tender Offer, including the tendering Holder's acceptance of the terms and conditions of such Tender Offer, as well as the tendering Holder's representation and warranty that (a) such Holder has a net long position in the Notes being tendered pursuant to such Tender Offer within the meaning of Rule 14e-4 under the Exchange Act and (b) the tender of such Notes complies with Rule 14e-4.

No Guaranteed Delivery

There are no guaranteed delivery procedures provided by the Offeror in connection with these Tender Offers. Beneficial owners of Notes that are held in the name of a custodian must contact such entity sufficiently in advance of the Early Tender Time or the Expiration Time (as applicable) if they wish to tender Notes eligible to receive the Total Consideration or Tender Offer Consideration (as applicable).

Direct participants in DTC tendering Notes must give authority to DTC to disclose their identity to the Information and Tender Agent.

WITHDRAWAL OF TENDERS

Tenders of Notes made prior to the Withdrawal Deadline may be validly withdrawn at any time prior to or at the Withdrawal Deadline. Subject to applicable law, the Offeror may extend the Early Tender Time or Expiration Time with respect to any Tender Offer, with or without extending the related withdrawal rights. The Offeror, in its sole discretion, may extend the Withdrawal Deadline. The Offeror, in its sole discretion, may extend the Withdrawal Deadline.

Notes withdrawn prior to the Withdrawal Deadline may be tendered again prior to the Early Tender Time or the Expiration Time, as applicable, in accordance with the procedures set forth in this Offer to Purchase. **Notes tendered after the Withdrawal Deadline, but on or before the applicable Expiration Time, may not be withdrawn at any time, unless the Withdrawal Deadline is extended by the Offeror, in its sole discretion, or as otherwise required by law.**

Holders who wish to exercise their right of withdrawal with respect to the Tender Offers must give written notice of withdrawal by mail, hand delivery or manually signed facsimile transmission, or a properly transmitted “Request Message” through ATOP, which notice must be received by the Information and Tender Agent at one of its addresses set forth on the back cover of this Offer to Purchase (or, in the case of Notes tendered by book-entry transfer, through ATOP). With respect to the Tender Offer for the Notes, in order to be valid, a notice of withdrawal must specify the name of the person who deposited such Notes to be withdrawn (the “**Depositor**”), the name in which such Notes are registered (or, if tendered by book-entry transfer, the name of the participant in DTC whose name appears on the security position listing as the owner of such Notes), if different from that of the Depositor, and a description of such Notes to be withdrawn (including the principal amount of Notes to be withdrawn). The notice of withdrawal (other than a notice transmitted through ATOP) must be signed by the Holder (including, in any case, any required signature guarantees) or be accompanied by evidence satisfactory to the Offeror that the person withdrawing the tender has the legal authority to validly withdraw such tender on behalf of the Holder.

Holders may not rescind valid withdrawals of tendered Notes. However, validly withdrawn Notes may be retendered by following the procedures therefor described elsewhere in this Offer to Purchase at any time prior to the Expiration Time.

A Holder who validly withdraws previously tendered Notes will not receive the Total Consideration or Tender Offer Consideration unless such Notes are retendered by the Early Tender Time or the Expiration Time, as applicable, in accordance with the procedures and deadlines described in this Offer to Purchase. All questions as to the form and validity (including time of receipt) of any tender of a Note or withdrawal of a tender of a Note, will be determined by the Offeror, in its sole discretion, which determination shall be final and binding.

If the Offeror is delayed in our acceptance for purchase of, or payment for, such Notes or are unable to accept for purchase or pay for Notes pursuant to the Tender Offers for any reason, then, without prejudice to the Offeror’s rights hereunder, tendered Notes may be retained by the Information and Tender Agent on behalf of the Offeror (subject to Rule 14e-1 under the Exchange Act).

The Offeror will not be able to definitively determine whether any Tender Offer is oversubscribed or what the effects of proration may be with respect to such Notes that have been tendered until after the Early Tender Time or the Expiration Time, as applicable, have passed. Therefore, you will not be able to withdraw tenders of your Notes at the time the Offeror establishes the amount of Notes of each series to be purchased pursuant to the Tender Offers.

CONDITIONS OF THE TENDER OFFERS

Notwithstanding any other provision of the Tender Offers, the Offeror will not be required to accept for purchase, or to pay for Notes tendered pursuant to each Tender Offer and may terminate, extend or amend any Tender Offer and may (subject to Rule 14e-1 under the Exchange Act) postpone the acceptance for purchase of, and payment for, Notes so tendered, if, prior to the Expiration Time, the satisfaction of the Conditions (such term to include both the Financing Condition and the General Conditions (each as defined below)) set forth in the following paragraph has not occurred. The Offeror reserves the right to waive any and all conditions of any Tender Offer.

Financing Condition

As a condition to the Tender Offers, the Offeror must satisfy the “**Financing Condition**”, by which is meant the completion of a concurrent offering by the Company of new debt securities that closes no later than the Early Settlement

Date, on terms satisfactory to the Offeror (in its discretion), including but not limited to the amount of net proceeds raised by such offering being sufficient to effect the repurchase of the Notes validly tendered and accepted for purchase pursuant to the Tender Offers. The Company cannot assure you that such concurrent notes offering will be successful, and it reserves the right to waive any and all conditions of the Tender Offers, including the Financing Condition, prior to the Early Settlement Date. The Offeror reserves the right, in its discretion, to use only a portion the net proceeds of the issue of any such new debt securities to purchase Notes pursuant to the Tender Offers and to apply the remainder of such proceeds towards other corporate purposes.

General Conditions

For purposes of the foregoing provision, all of the conditions listed below (the “**General Conditions**”) shall be deemed to be satisfied in respect of each series of Notes, unless any of the following conditions, as applicable to the Tender Offers, shall occur and not be waived on or after the date of this Offer to Purchase:

(a) there shall be threatened, instituted or pending any action or proceeding before, or any injunction, order or decree shall have been issued by, any court or governmental agency or other governmental regulatory or administrative agency or commission,

(1) seeking to restrain or prohibit the making or consummation of the Tender Offers or assessing or seeking any damages as a result thereof, or

(2) that is, or is reasonably likely to be, in the reasonable judgment of the Offeror, materially adverse to the business, operations, properties, condition (financial or otherwise), assets, liabilities or prospects of the Offeror and its subsidiaries and affiliates, taken as a whole, or that would or might, in the reasonable judgment of the Offeror, prohibit, prevent, restrict or delay consummation of the Tender Offers,

or any statute, rule, regulation, order or injunction shall be sought, proposed, introduced, enacted, promulgated or deemed applicable to the Tender Offers by any government or governmental authority, domestic or foreign, or any action shall have been taken, proposed or threatened, by any government, governmental authority, agency or court, domestic or foreign, that in the Offeror’s reasonable judgment might, directly or indirectly, result in any of the consequences referred to in clauses (1) or (2) above;

(b) there shall have occurred:

(1) any general suspension of or general limitation on prices for, or trading in, securities on any national securities exchange or in the over-the-counter market,

(2) any limitation by a governmental agency or authority which may adversely affect the Offeror’s ability to complete the transactions contemplated by the Tender Offers,

(3) a declaration of a banking moratorium or any suspension of payments in respect of banks in the United States or any limitation by any governmental agency or authority which adversely affects the extension of credit, or

(4) a commencement of a war, armed hostilities or other similar international calamity directly or indirectly involving the United States, or, in the case of any of the foregoing existing at the time of the commencement of the Tender Offers, a material acceleration or worsening thereof;

(c) any change (or any development involving a prospective change) shall have occurred or be threatened in the Offeror’s business, properties, assets, liabilities, financial condition, operations, results of operations or prospects and its subsidiaries taken as a whole that, in its reasonable judgment, is or may be adverse to the Offeror, or the Offeror has become aware of facts that, in their reasonable judgment, have or may have adverse significance with respect to the Tender Offers; or

(d) any event or events shall have occurred that in the Offeror’s judgment might prohibit, restrict or delay the consummation of the Tender Offers or impair the contemplated benefits of the Tender Offers to the Offeror.

All of these conditions are for the Offeror's sole benefit and, except as set forth below, may be waived by the Offeror, in whole or in part in its sole discretion for any Tender Offer. Any determination made by the Offeror concerning these events, developments or circumstances shall be conclusive and binding, subject to the rights of the Holders of each series of Notes to challenge such determination in a court of competent jurisdiction. The Offeror may, at its option and in its sole discretion, waive any such conditions. Their failure at any time to exercise any of the foregoing rights shall not be deemed a waiver of any such right and each such right shall be deemed an ongoing right which may be asserted at any time.

MARKET AND TRADING INFORMATION

To the extent there is an active trading market for any or all of the series of Notes eligible for the Tender Offers, prices of such Notes may fluctuate greatly depending on the trading volume and the balance between buy and sell orders. Holders are urged to obtain current information with respect to the market prices for their Notes.

OTHER PURCHASES OF NOTES

The Offeror or its affiliates may from time to time, after completion of the Tender Offers, purchase additional Notes in the open market, in privately negotiated transactions, through tender or exchange offers or otherwise, or may redeem Notes that are redeemable pursuant to their terms. Any future purchases may be on the same terms or on terms that are more or less favorable to Holders of Notes than the terms of the Tender Offers. Any future purchases by the Offeror or its affiliates will depend on various factors existing at that time. There can be no assurance as to which, if any, of these alternatives (or combinations thereof) the Offeror or its affiliates may choose to pursue in the future.

CERTAIN UNITED STATES FEDERAL INCOME TAX CONSIDERATIONS

The following summary describes certain U.S. federal income tax consequences of the Tender Offers to certain beneficial owners of the Notes. This discussion applies only to beneficial owners that hold the Notes as capital assets. This discussion addresses only certain United States federal income tax considerations and does not discuss all of the tax consequences that may be relevant to beneficial owners in light of their individual circumstances, including foreign, state or local tax consequences, and tax consequences arising under the Medicare contribution tax on net investment income or the alternative minimum tax. This discussion does not apply to a member of a class of Holders subject to special rules, such as:

- a dealer in securities or currencies;
- a trader in securities that elects to use a mark-to-market method of accounting for its securities holdings;
- a bank;
- a life insurance company;
- a tax-exempt organization;
- regulated investment companies;
- real estate investment trusts;
- dealers in securities or currencies;
- expatriates of the United States;
- a person that holds Notes that are a hedge or that are hedged against interest rate risks;
- a person that holds Notes as part of a straddle or conversion transaction for tax purposes;
- a person that purchased or sells Notes as part of a wash sale for tax purposes;
- a U.S. Holder (as defined below) whose functional currency is not the U.S. dollar;
- U.S. Holders that hold Notes through non-U.S. brokers or other non-U.S. intermediaries;
- persons that acquire new notes in the Company's concurrent notes offering; or
- persons required to accelerate the recognition of any item of gross income with respect to the Notes as a result of such income being recognized on an applicable financial statement.

If an entity or arrangement that is treated as a partnership for U.S. federal income tax purposes holds a Note, the U.S. federal income tax treatment of a partner generally will depend upon the status of the partner and the tax treatment of the partnership. A partner in a partnership holding the Notes should consult its tax advisor with regard to the United States federal income tax treatment of an investment in the Notes.

This disclosure is based on the Internal Revenue Code of 1986, as amended (the “Code”), its legislative history, administrative pronouncements, judicial decisions and existing and proposed regulations of the United States Department of the Treasury all as in effect as of the date hereof, changes to any of which subsequent to the date of this Offer to Purchase may affect the tax consequences described herein, possibly on a retroactive basis.

Please consult your tax advisor concerning the consequences of tendering the Notes in your particular circumstances under the Code and the laws of any other taxing jurisdiction.

Tax Considerations for U.S. Holders

This subsection describes the tax consequences to a U.S. Holder. As used herein, the term “**U.S. Holder**” means a beneficial owner of a Note that is, for U.S. federal income tax purposes:

- a citizen or resident of the United States,
- a domestic corporation,
- an estate whose income is subject to United States federal income tax regardless of its source, or
- a trust if (1) a United States court can exercise primary supervision over the trust’s administration and one or more United States persons are authorized to control all substantial decisions of the trust or (2) that trust was in existence on August 20, 1996 and validly elected to continue to be treated as a U.S. person.

Upon the Offeror’s repurchase of a Note pursuant to a Tender Offer, and subject to the discussion below regarding possible treatment of the Early Tender Payment as a separate fee, a U.S. Holder will recognize taxable gain or loss equal to the difference between the amount of cash received in exchange for the Note (excluding any cash attributable to Accrued Interest, which will be taxable as described below), and such U.S. Holder’s adjusted tax basis in the Note. Generally, a U.S. Holder’s adjusted tax basis in a Note will be equal to the cost of the Note to the U.S. Holder, increased by market discount previously included in income by the U.S. Holder with respect to the Note and decreased (but not below zero) by any amortized bond premium and any payments made on the Note that were not qualified stated interest.

Subject to the application of the market discount rules discussed below, any gain or loss will be capital gain or loss. Any capital gain or loss will be long-term capital gain or loss if the U.S. Holder held the Notes for more than one year at the time of the repurchase. Long-term capital gains of non-corporate U.S. Holders are generally eligible for reduced rates of taxation. The deductibility of capital losses for U.S. federal income tax purposes is subject to limitations. The cash received attributable to Accrued Interest will be treated as an interest payment on the Notes and, if not yet included in a U.S. Holder’s income, will be taxable as ordinary interest income.

If a U.S. Holder acquired a Note at a “market discount” (i.e., at a price that is below the principal amount of the Note by more than a specified de minimis amount), any gain recognized by the U.S. Holder upon the repurchase of the Note pursuant to a Tender Offer would be treated as ordinary interest income to the extent of any accrued market discount that had not previously been included as ordinary income.

The tax treatment of the receipt of any Early Tender Payment by a U.S. Holder is uncertain. If treated as additional consideration for the Notes, the Early Tender Payment would be treated as part of the amount realized by a U.S. Holder in respect of its tendered Notes, as provided in the discussion above. It is also possible that such payments may be treated as a separate fee that would be subject to tax as ordinary income. We intend to treat the Early Tender Payment as additional consideration with respect to the Notes purchased. There can be no assurance, however, that the Internal Revenue Service (the “**IRS**”) will not attempt to treat the receipt of the Early Tender Payment as the receipt of a separate fee. U.S. Holders should consult their tax advisors as to the proper treatment of any Early Tender Payment.

Tax Considerations for Non-U.S. Holders

This subsection describes the tax consequences to a Non-U.S. Holder. As used herein, the term “**Non-U.S. Holder**” means a beneficial owner of a Note that is, for U.S. federal income tax purposes an individual, corporation, estate or trust that is not a U.S. Holder.

This discussion does not address Non-U.S. Holders who own, actually or constructively, 10% or more of the total combined voting power of all classes of stock of a Offeror entitled to vote or who are controlled foreign corporations related to a Offeror. Additionally, this discussion does not describe the U.S. federal income tax consequences to Non-U.S. Holders who are individuals present in the United States for 183 days or more in the taxable year of disposition of the Notes. Such Non-U.S. Holders will generally be subject to special rules and are encouraged to consult their tax advisors regarding the U.S. federal income tax consequences applicable to their particular situation.

Subject to the discussions below concerning backup withholding and FATCA withholding, a Non-U.S. Holder generally should not be subject to U.S. federal income tax with respect to gain realized on the disposition Notes pursuant to

the Tender Offers or in respect of the Accrued Interest unless the receipt of such amount is effectively connected with the conduct of a trade or business in the United States (and, if required by an applicable income tax treaty, is attributable to a U.S. permanent establishment that such Non-U.S. Holder maintains), provided that, in the case of any payments of Accrued Interest on the Notes, (a) the Non-U.S. Holder does not actually or constructively own 10% or more of the total combined voting power of all classes of our stock that are entitled to vote; (b) the Non-U.S. Holder is not a controlled foreign corporation (within the meaning of the Code) that is related to us through stock ownership and is not a bank receiving the interest on a loan agreement entered into in the ordinary course of business; and (c) the applicable withholding agent has received or receives appropriate documentation from the Non-U.S. Holder (generally, IRS Form W-8BEN or IRS Form W-8BEN-E, as applicable, or applicable substitute form). A Non-U.S. Holder that does not qualify for exemption from U.S. federal income tax under the preceding sentence generally will be subject to U.S. federal withholding tax at a 30% rate (or lower applicable tax treaty rate) on payments of Accrued Interest, unless the interest is effectively connected with the conduct of a trade or business within the U.S.

If a Non-U.S. Holder of a Note is engaged in a trade or business in the United States, and if income or gain on the Note is effectively connected with the conduct of that trade or business (and, if an income tax treaty so requires, is attributable to a permanent establishment in the United States), the Non-U.S. Holder, although exempt from the withholding tax referred to above, will generally be taxed on a net income basis in the same manner as a U.S. Holder (see “—Tax Considerations for U.S. Holders” above), except that the Non-U.S. Holder will be required to provide a properly executed IRS Form W-8ECI (or appropriate substitute form) in order to receive payments attributable to accrued and unpaid interest free of withholding. A foreign corporation that is a Holder of a Note also may be subject to a branch profits tax equal to 30% of its effectively connected earnings and profits for the taxable year, subject to certain adjustments, unless it qualifies for a lower rate under an applicable income tax treaty. For this purpose, such gain or Accrued Interest will be included in earnings and profits if the gain or Accrued Interest is effectively connected with the conduct by the foreign corporation of a U.S. trade or business (and, if an income tax treaty applies, is attributable to a U.S. permanent establishment maintained by the Non-U.S. Holder).

The tax treatment of the receipt of any Early Tender Payment by a Non-U.S. Holder with is subject to the same uncertainty as it is for U.S. Holders, as discussed above under “—Tax Considerations for U.S. Holders.” We intend to treat the Early Tender Payments as additional consideration with respect to the Notes purchased pursuant to the Offer. However, it is possible that the IRS or the applicable withholding agent could instead treat any Early Tender Payment as a separate fee and subject any Early Tender Payments to U.S. federal withholding tax at a rate of 30%, unless the Non-U.S. Holder establishes an exemption from, or reduction of, such withholding tax.

Non-U.S. Holders should consult their tax advisors regarding the U.S. federal income tax treatment of the receipt of any Early Tender Payments.

Information Reporting and Backup Withholding for U.S. Holders and Non-U.S. Holders

In general, payors are required to report to the IRS payments under the Notes to a non-corporate U.S. Holder. Additionally, backup withholding would generally apply to such payments to a U.S. Holder if such U.S. Holder fails to provide an accurate taxpayer identification number, or (in the case of payments of Accrued Interest) such U.S. Holder is notified by the IRS that it has failed to report all interest and dividends required to be shown in its federal income tax return.

In general, payments of Accrued Interest on the Notes to Non-U.S. Holders are subject to reporting on IRS Form 1042-S. Payments to Non-U.S. Holders would not otherwise be subject to backup withholding and information reporting, provided that the certification requirements described above under “—Tax Considerations for Non-U.S. Holders” are satisfied or the Non-U.S. Holder otherwise establishes an exemption.

Backup withholding is not an additional U.S. federal income tax. Rather, the U.S. federal income tax liability of persons subject to backup withholding will be offset by the amount of any backup withholding. A Holder may generally obtain a refund of any amounts withheld under the backup withholding rules that exceeds such Holder’s income tax liability by filing a refund claim with the IRS.

FATCA Withholding

Pursuant to sections 1471 through 1474 of the Code, commonly known as the Foreign Accounting Tax Compliance Act (“**FATCA**”), a 30% withholding tax (“**FATCA withholding**”) may be imposed on interest on, and (subject to the discussion of proposed Treasury Regulations below) gross proceeds from the sale or other disposition of Notes paid to certain non-U.S. entities. Such FATCA withholding may apply to payments of Accrued Interest on Notes, if such payments

are made to a Non-U.S. Holder that is subject to the FATCA information reporting requirements and fails to comply with them or are paid through a non-U.S. person (e.g., a foreign bank or broker) that fails to comply with FATCA requirements.

The rules described above may be modified by an intergovernmental agreement entered into between the United States and another jurisdiction. Proposed Treasury Regulations eliminate withholding on payments of gross proceeds (but not on payments of interest). Pursuant to the preamble to the proposed Treasury Regulations, taxpayers may rely on the proposed regulations until final regulations are issued or the proposed regulations are withdrawn. There can be no assurance that final Treasury Regulations would provide an exemption from FATCA withholding for gross proceeds. Holders should consult their tax advisors regarding the relevant U.S. law and other official guidance on FATCA withholding.

As discussed above, we intend to treat any Early Tender Payment as additional consideration with respect to the Notes purchased pursuant to the Offer, and if this position is respected, FATCA withholding will not apply to any Early Tender Payment. However, it is possible that the IRS or the applicable withholding agent could treat any Early Tender Payment as a separate fee. In this event, it is unclear whether FATCA withholding will apply with respect to Early Tender Payments on the Notes, and the applicable withholding agent may apply FATCA withholding at a rate of 30% on such Early Tender Payments, unless an exemption from FATCA withholding is established. Holders should consult their tax advisors regarding the possible implications of FATCA on their participation in the Offer and their receipt of any Early Tender Payment.

Consequences to Non-Tendering Holders

The Offer will not result in a taxable event for Holders not tendering Notes in the Offer or for Holders whose tendered Notes are not accepted for purchase pursuant to the Offer. As a result, such Holders generally will not recognize any income, gain or loss for U.S. federal income tax purposes as a result of the Offer, and will have the same holding period, adjusted tax basis and accrued market discount, if any, with respect to their Notes as immediately before the Offer.

THE FOREGOING SUMMARY DOES NOT DISCUSS ALL ASPECTS OF U.S. FEDERAL INCOME TAXATION THAT MAY BE RELEVANT TO PARTICULAR HOLDERS IN LIGHT OF THEIR PARTICULAR CIRCUMSTANCES AND INCOME TAX SITUATIONS. HOLDERS SHOULD CONSULT THEIR TAX ADVISORS AS TO THE PARTICULAR TAX CONSEQUENCES APPLICABLE TO THEM OF THE TENDER OFFERS, INCLUDING THE EFFECT OF ANY FEDERAL, STATE, LOCAL, FOREIGN OR OTHER TAX LAWS.

DEALER MANAGERS; INFORMATION AND TENDER AGENT

The Offeror has retained BofA Securities, Inc. to act as Lead Dealer Manager for the Notes and Citigroup Global Markets Inc., Deutsche Bank Securities Inc. and TD Securities (USA) LLC to act as Co-Dealer Managers in connection with the Tender Offers. The Dealer Managers may contact Holders regarding the Tender Offers and may request Custodians to forward this Offer to Purchase and related materials to beneficial owners of the Notes eligible for the Tender Offers.

The Offeror has agreed to reimburse the Dealer Managers for their reasonable out-of-pocket expenses for their services in connection with the Tender Offers. The Offeror has also agreed to indemnify the Dealer Managers and their respective affiliates against certain liabilities under federal or state law or otherwise caused by, relating to or arising out of the Tender Offers.

The Dealer Managers and their respective affiliates provided in the past, are currently providing and may provide in the future investment banking, commercial banking, financial advisory and other financial services to the Offeror and its affiliates, for which they have received or will receive customary compensation. The Dealer Managers and their respective affiliates may also from time to time be engaged in transactions with and perform services in the ordinary course of its business for the Offeror and its affiliates. In addition, the Dealer Managers and their affiliates are acting as underwriters in connection with concurrent offerings of debt securities intended to satisfy the Financing Condition.

The Dealer Managers and their respective affiliates in the ordinary course of their business may purchase and/or sell the Offeror's securities, including any Notes, for their own accounts and for the accounts of their customers. As a result, the Dealer Managers and their respective affiliates at any time may hold a long or a short position in certain of the Offeror's securities, including any Notes. To the extent that any of the Dealer Managers or their respective affiliates hold Notes during the Tender Offers, they may tender any such Notes that they may hold or acquire pursuant to the terms of the Tender Offers, but are under no obligation to do so.

The Dealer Managers are acting exclusively for the Offeror, and no one else in connection with the arrangements detailed in this Offer to Purchase and will not be responsible to anyone other than the Offeror for providing the protections afforded to customers of the Dealer Managers or for advising any other person in connection with the arrangements detailed in this Offer to Purchase. None of the Dealer Managers has any role in relation to any part of the Tender Offers made to Holders.

D.F. King & Co., Inc. has been appointed the Information and Tender Agent with respect to the Tender Offers. The Offeror will pay the Information and Tender Agent customary fees for its services and reimburse the Information and Tender Agent for its reasonable out-of-pocket expenses in connection therewith. The Offeror also have agreed to indemnify the Information and Tender Agent for certain liabilities. Requests for additional copies of documentation may be directed to the Information and Tender Agent at the address and telephone numbers set forth on the back cover of this Offer to Purchase.

None of the Dealer Managers or the Information and Tender Agent assumes any responsibility for the accuracy or completeness of the information contained in this Offer to Purchase or related documents or for any failure by the Offeror to disclose events that may have occurred and may affect the significance or accuracy of such information.

NONE OF THE OFFEROR, THE TRUSTEE, THE DEALER MANAGERS OR THE INFORMATION AND TENDER AGENT MAKES ANY RECOMMENDATION TO YOU AS TO WHETHER OR NOT YOU SHOULD TENDER YOUR NOTES UNDER THE TENDER OFFERS, AND NO ONE HAS BEEN AUTHORIZED BY ANY OF THEM TO MAKE ANY SUCH RECOMMENDATION. HOLDERS SHOULD MAKE THEIR OWN DECISION AS TO WHETHER TO TENDER NOTES.

MISCELLANEOUS

The Tender Offers are not being made to (nor will tenders of any Notes be accepted from or on behalf of) Holders of Notes in any jurisdiction in which the making or acceptance of the Tender Offers would not be in compliance with the laws of such jurisdiction. However, the Offeror, in its sole discretion, may take such action as it may deem necessary to make or extend the Tender Offers in any such jurisdiction.

No person has been authorized to give any information or make any representation on behalf of the Offeror that is not contained in this Offer to Purchase and, if given or made, such information or representation should not be relied upon.

Capitalized terms defined herein shall have the meanings set forth herein, as such terms may be amended or modified.

The Offeror:

Celanese US Holdings LLC
222 W. Las Colinas Blvd., Suite 900N
Irving, Texas 75039

Any questions or requests for assistance may be directed to the Lead Dealer Manager at its telephone numbers as set forth below. Any requests for additional copies of this Offer to Purchase or related documents may be directed to the Information and Tender Agent. A Holder may also contact such Holder's broker, dealer, commercial bank, trust company or other nominee for assistance concerning the Tender Offers.

The Information and Tender Agent Offer for the Tender Offers is:

D.F. King & Co., Inc.

28 Liberty Street, 53rd Floor
New York, New York 10005
Banks and Brokers call: (212) 269-5550
Toll free: (800) 967-4607
Email: CE@dfking.com

The Lead Dealer Manager for the Tender Offers is:

BofA Securities

as Lead Dealer Manager for the Notes

620 Tryon Street
Charlotte, North Carolina 28255
Toll-Free: +1 (888) 292-0070
Collect: +1 (980) 388-3646
Email: debt_advisory@bofa.com

The Co-Dealer Managers for the Tender Offers are:

Citigroup

Deutsche Bank Securities

TD Securities