

GOVERNMENT CONTRACTING POLICY

Fundamental Ethics and Compliance Commitments

Trinseo^{*} is committed to the highest standards of ethics and legal compliance. In conducting our business, integrity must underlie all Company relationships, including those with the United States Government, all other governments with whom we deal, and the employees, contractors, agents and representatives of each such government (collectively, the “Government”).

It is Trinseo’s policy to conduct business with the Government in compliance with all applicable laws and regulations, in all of the nations and locations where Trinseo operates. This includes work performed directly for the Government or for any of our customers who sell or incorporate Trinseo products in performing their Government contracts or subcontracts.

Consistent with Trinseo’s goal of ensuring ethical conduct and legal compliance, all Trinseo employees working under Government contracts must familiarize themselves with the matters addressed in this Government Contracting Policy (the “Policy”), as well as all other Government procurement laws and regulations that pertain to the projects on which they are working. If you have any questions about this policy, or any law or regulation applicable to Government contracting, you should talk with your supervisor, an appropriate member of the Legal Department or the Company’s Chief Compliance Officer.

Your failure to comply with these standards may result in disciplinary action, up to and including termination of employment. Violations of these standards may also constitute violations of law and may result in civil or criminal penalties for you, your supervisors, and/or Trinseo. Moreover, violations can result in the Government terminating our existing contracts and/or suspending or debaring Trinseo from selling our products to the Government and its contractors. If you have or receive any information that one or more of these standards of conduct was, may have been or may in the future be breached, it is your responsibility to immediately report such information to the Legal Department or the Chief Compliance Officer.

Accuracy of Information Provided to Governments

Knowingly providing inaccurate or misleading information to the Government is a serious offense. Examples include inflating costs or making statements that are dishonest during negotiations, or misrepresenting the progress of work. It is essential that Trinseo employees carefully review for accuracy all proposals, quotes, reports, invoices and other information and documents before submission to the Government or to a customer who is or may be selling or incorporating our products under a Government contract.

^{*} Throughout this document, “Trinseo” or the “Company” refers to Trinseo and the affiliated companies to Trinseo.

Strict Prohibition of Bribes, Gratuities and Kickbacks

The Government strictly prohibits contractors from offering or giving gratuities to an official or employee of the Government to obtain favorable treatment. “Gratuities” can be anything of value, including meals, entertainment, and gifts. Even if a Government employee is willing to accept the gratuity, you must act consistently with the agency’s rules and report any suspected violations. The U.S. Foreign Corrupt Practices Act, the OECD Convention on Combating Bribery of Foreign Public Officials, the U.N. Convention Against Corruption, the Company Law of China and the Supplementary Provisions Regarding Crimes of Corruption and Bribery, and the anti-corruption laws of other nations in which Trinseo does business extend the rule against gratuities to Government officials in nations of which the bribe-offeror is not a citizen. In addition, Trinseo’s Anti-Corruption Policy strictly prohibits such payments or the provision of items of value to Government officials. Moreover, Trinseo’s prohibition against improper payments extends beyond the Government and Government officials, as well. In no event may any Trinseo employee offer, give, or receive bribes, kickbacks, or gratuities from any person seeking to obtain favorable treatment or otherwise affect the award, terms or performance of any Government contract.

Conflicts of Interests Must Be Avoided

Government business must be conducted with complete impartiality and preferential treatment for none, including any Trinseo division, operating unit, or joint venture. Trinseo employees must stay alert to the potential for conflicts and strictly avoid even the appearance of a conflict of interests.

U.S. Procurement Integrity Act

Trinseo employees involved in bids or solicitations under U.S. Government contracts must comply with the Procurement Integrity Act. Generally speaking, this federal law prohibits obtaining or disclosing non-public information about a competitor’s pricing or technical strategy, or a federal agency’s source selection plans before the award of a contract. Even obtaining information from Government personnel could be a violation of this Act. The Act also imposes restrictions on recruiting former or current government employees. Approval by the Legal Department or the Chief Compliance Officer must be acquired before engaging in any discussions with such persons about employment opportunities with Trinseo.

U.S. Allowable Costs and Time Charging

With regard specifically to the United States, the cost principles in Federal Acquisition Regulation (FAR) Part 31 regulate what costs can be proposed and/or billed to the Government. While these rules will not always apply to Trinseo’s contractual arrangements regarding Government work, it is important to be aware that they exist and of the general nature of what they prescribe. For the most part, costs are allowable as long as they are reasonable, benefit the contract, and do not conflict with other terms or standards. Some costs are allowable only if they meet certain specific criteria. Other costs are expressly unallowable, such as for entertainment, alcoholic beverages, or political contributions. For employees who submit timecards, it is essential to do so accurately.

For example, it is not permissible to charge the Government or its contractors for time not actually worked, or to charge time on one contract when the time worked was on a different contract. These fundamental rules apply regardless of the type of contract.

Restrictions on Lobbying

Trinseo and its employees and agents are prohibited by law and this Policy from using funds derived from a Government contract to influence or attempt to influence an officer or employee of a Government agency or legislative body in connection with obtaining a contract or contract modification. This Policy also prohibits Trinseo and its employees, agents and representatives from influencing or attempting to influence a Government official in connection with obtaining a contract or contract modification, except for Trinseo's usual and customary marketing and sales efforts such as are used with regard to non-Government commercial customers.

Strict Prohibition on Trafficking in Persons

The U.S. Government and many other Governments have a zero tolerance policy regarding trafficking in persons. In particular, U.S. Trinseo employees must be aware of the U.S. Government's restrictions that prohibit (1) obtaining, recruiting, harboring, or transporting persons for labor, services, or commercial sex acts by use of threats, force, abuse, fraud or coercion; (2) procuring commercial sex acts during the period of performance; and (3) using forced labor in connection with performing Government contracts. Trinseo is required to advise you that violations of these restrictions could result in disciplinary actions up to and including termination of employment.

Certification of Compliance

Each Trinseo employee, contractor and agent responsible for work on a Government contract must certify in writing that he or she is in compliance with this Policy and with the Government laws, rules and regulations applicable to the contract involved. Any questions regarding such certification, or the application or interpretation of any Government laws, rules or regulations, should be raised with an appropriate member of the Legal Department or with the Chief Compliance Officer immediately.