

GIFT, ENTERTAINMENT AND AWARD POLICY

Giving of Gifts/Providing Entertainment

1. To Customers, Suppliers, Business Partners and External Stakeholders.

1. All gift-giving must be in accord with Trinseo's* Ethics and Compliance policies, in particular with the following specific policies:
 - Anti-Corruption Policy
 - Conflict of Interests Policy
 - Donations Policy
 - Purchasing Ethics Policy
 - Travel and Reimbursement Policy
2. Gift-giving and related expenses should be kept to a minimum, consistent with Trinseo's ethical standards.
3. In line with the Foreign Corrupt Practices Act and other anti-corruption laws, gift-giving should be initiated by Trinseo. This allows Trinseo to determine that the customer gift is consistent with Trinseo's priorities and the Code of Business Conduct.
4. Customer gifts are not considered a "donation"; they are treated as business expenses. (Donations are charitable contributions to non-profit organizations to support societal interests, not Trinseo business interests. For more information about charitable donations, see the Trinseo Donations Policy.) The cost for a gift should be charged to the relevant Trinseo cost center, for example, a regional business cost center for a customer gift, or a manufacturing site cost center for a gift to a local community leader.
5. As a general rule, gifts to customers should not exceed \$100 USD or local equivalent, and the value of all gifts in a single year to any individual employee of a customer should not exceed \$200 USD or local equivalent. This amount is similar to the limit on the value of gifts that Trinseo employees can receive from suppliers. Exceptions to this rule must be approved in advance by an appropriate member of the Legal Department or by the Chief Compliance Officer.

*Throughout this document, "Trinseo" or the "Company" refers to Trinseo and the affiliated companies to Trinseo.

6. Documentation is required for gifts, and a record should be maintained by the Trinseo employee, who is accountable for initiating/managing the gift giving, including:
 - Recipient name and title (or if a group, describe the group)
 - Company name;
 - Business Relationship (customer, distributor, prospective customer) and how such expenditure relates to the promotion or demonstration, or an explanation of the products or services, or how such expenditure relates to execution or performance of a contract;
 - Gift description, manner of payment and value in local currency; and
 - Business purpose.

7. In addition to gift giving described above, Trinseo recognizes that proper handling of Trinseo's business sometimes requires employees to provide a reasonable amount of meals and entertainment to customers and other persons in connection with Trinseo; however Trinseo discourages extravagant or unnecessary meals and entertainment. Only expenses directly associated with a specific meal or entertainment activity will be paid or reimbursed as meals and entertainment expenses. Business meals and entertainment may be appropriate and in the best interests of Trinseo. Employees should bear in mind, however, that in providing business meals and entertainment, they must avoid the creation of any interest, obligation or situation that could conflict or appear to conflict with Trinseo's best interests. All business meals and entertainment must have a clear and appropriate business connection, must be modest and reasonable in nature and amount, and must not be allowed to influence, or appear to influence, any employee's business judgment.

All gifts must be tracked. Gifts are required to be reported either as part of the Trinseo Travel and Reimbursement Policy or as a business expense as noted in paragraph 4, above.

When in doubt, check the Trinseo Ethics and Compliance policies, and/or check with the Chief Compliance Officer.

2. To Government or Political Officials.

1. Trinseo and Trinseo's Personnel are prohibited from corruptly paying, authorizing, offering to pay or give anything of value to any government official (as defined in local anti-corruption laws) or to any political party or party official, or any candidate for political office, to obtain or retain business, direct business to any person, gain improper business advantage or any other improper advantage in any form for Trinseo, Trinseo's Personnel or any other party.

2. Hospitality, meals, entertainment and other similar gifts shall not be given, directly or indirectly, to government or political officials to improperly obtain

influence or reward an official act or decision, or as an actual or intended quid pro quo for any benefit to Trinseo or any member of Trinseo's Personnel.

3. Hospitality, meals, entertainment and any similar gifts promised, offered or provided on behalf of Trinseo or any member of Trinseo's Personnel to a government or political office must be:
 - Reasonable in type and amount and not in cash or cash equivalents;
 - In accordance with customary courtesies in the geographic and business areas involved;
 - Related to a legitimate business purpose;
 - Fully disclosed, as required, to the foreign government;
 - Lawful under any applicable anti-corruption laws and under the applicable rules and regulations of the recipient's ministry or department; and
 - Properly recorded in Trinseo's books and records.
4. Even where allowed or allowed within the legal limits, meals, entertainment, gifts and hospitalities must be infrequent because the cumulative effect of regular hospitalities or gifts may create an appearance of improper conduct.
5. As a general rule, gifts to government or political officials should not exceed \$100 USD or local equivalent, and the value of all gifts in a single year to any individual government or political official should not exceed \$200 USD or local equivalent. Because anti-corruption laws differ depending upon the jurisdiction, countries may have differing positions on types of payments that are permissible, therefore, please seek approval by an appropriate member of the Legal Department or by the Chief Compliance Officer prior to giving any gift.
6. It is advisable that Trinseo pays for hospitalities itself, rather than reimburse the individual. Under certain circumstances, it may be required to notify the applicable governmental agency that such expenses will be paid by Trinseo.

Except for reasonable meals, no payment or promise of payment for hospitality, entertainment or any similar gifts to any government or political official may be made by or on behalf of Trinseo or Trinseo's Personnel on the basis that it is permitted as provided above unless such payment or promise has been approved in advance by an appropriate member of the Legal Department or by the Chief Compliance Officer.

For more information or when in doubt, see Trinseo's Anti-Corruption Policy, and/or check with the Chief Compliance Officer.

Receiving of Gifts or Entertainment

1. **From Customers, Suppliers, Business Partners and External Stakeholders.**

1. Trinseo selects products and services on the basis of price, quality and overall suitability for their business purposes. All of our business transactions must be conducted on this basis and be impartial, objective and free of outside influence. Modest gifts, favors, meals and entertainment are often used to strengthen business relationships. However, no gift, favor, meal or entertainment should be accepted if it obligates, or could appear to obligate, the recipient, or if it might be perceived as an attempt to influence fair judgment. No employee, officer, director, family member, agent or agent's family member should accept or receive a gift, meal or entertainment if it:
 - Is in cash or cash equivalent (e.g. gift cards);
 - Is not consistent with customary business practices;
 - Is significant in value (more than \$100 USD or local equivalent) or the value of all gifts accepted or received from one source in a single year exceeds \$200 USD or local equivalent; or
 - Violates any laws or regulations. (Many foreign ministries or agencies or public international organizations have separate hospitality rules to consider.)
2. Employees may accept a gift of only very limited value from a vendor with whom Trinseo is currently doing business, has recently done business or expects to do business, and only as a matter of courtesy. As a general rule, gifts with a value of more than \$100 USD or local equivalent are not appropriate and should be reviewed by the Legal Department or the Chief Compliance Officer before acceptance. In limited, exceptional cases, gifts with a value exceeding that threshold may be accepted for immediate re-delivery to Trinseo or to a charitable organization chosen by Trinseo to receive such gifts. A copy of the receipt from the charity must be submitted to the Chief Compliance Officer. In addition, employees may not ever solicit or accept, directly or indirectly, any cash or monetary equivalents from any person or enterprise that currently has or recently has had, or may reasonably be expected to have in the future, business with Trinseo. Employees who are offered gifts that could violate the foregoing guidelines should promptly report the offer to the Legal Department or the Chief Compliance Officer. The gifts generally will be refused or returned, accompanied by a letter explaining Trinseo's policy, or will be donated to a charitable organization. A copy of the receipt from the charity must be submitted to the Chief Compliance Officer.
3. Business meals and entertainment provided to Trinseo employees may be appropriate and in the best interests of Trinseo. Employees should bear in mind, however, that in accepting business entertainment, they must avoid the creation of any interest, obligation or situation that could conflict or appear to conflict with Trinseo's best interests. All business meals and entertainment must have a clear and appropriate business connection, must be modest and reasonable in nature and amount, and must not be allowed to influence, or appear to influence, any employee's business judgment.

If you have any questions, you should seek guidance from the Chief Compliance Officer or through the Ethics and Compliance Hotline.

Monetary Awards

1. This portion of the Gift, Entertainment and Award Policy addresses the receipt of monetary awards.
2. Trinseo's Personnel work as a team, and the accomplishments of Trinseo are the accomplishments of the team, not any one individual. Trinseo's Personnel may therefore not accept individual monetary awards from external sources when the basis of such award is related to contributions or activities which draw on the reputation, experience, products or information of Trinseo. Trinseo may from time to time receive awards which Trinseo's Personnel may accept on behalf of Trinseo in accordance with the Gift, Entertainment and Award Policy.
3. Awards to Trinseo or its associated entities may be accepted on the following conditions:
 - The awards must be openly and publicly announced;
 - Where applicable, other companies must have had an opportunity to compete for the awards based upon the same criteria and standards;
 - Internal approvals must be secured from the business leaders and the Legal Department prior to applying for any awards;

Awards must be accurately recorded on Trinseo's books or the books of the entity accepting the award; and

- All relevant taxes must be paid on such an award.
- Awards must not be intended to or perceived as an attempt to influence fair judgment.

For more information or to ask questions, see Trinseo's Anti-Corruption Policy, and/or check with the Chief Compliance Officer.