

SISECAM RESOURCE PARTNERS LLC
CORPORATE GOVERNANCE GUIDELINES

(Adopted effective as of February 10, 2022)

1. **Statement of Governance.** Sisecam Resource Partners LLC (the “General Partner”), which is governed by the Amended and Restated Limited Liability Company Agreement of Sisecam Resource Partners LLC (as amended from time to time, the “LLC Agreement”) and the laws of the State of Delaware, acts as general partner of Sisecam Resources LP (the “Partnership”). The Partnership is governed by its limited partnership agreement and the laws of the State of Delaware. The First Amended and Restated Agreement of Limited Partnership of the Partnership, as may be amended from time to time (the “Partnership Agreement”), to which all limited partners (“unitholders”) are parties, sets forth the rights of the unitholders and vests the management of the Partnership in the General Partner. Subject to limited exceptions set forth in the LLC Agreement, the sole member of the General Partner has delegated to the board of directors of the General Partner (the “Board”) the power and authority to oversee the management of the business and affairs of the Partnership, and, as a result, the unitholders do not participate in the management of the Partnership or in the selection or election of any members of the Board. The Partnership does not have any employees; however, employees of the General Partner and its affiliates perform services for the Partnership. Accordingly, references in these Corporate Governance Guidelines (these “Guidelines”) to “director(s),” “officer(s)” and “employee(s)” refer to the directors, officers and employees of the General Partner and its affiliates to the extent that they perform services on behalf of the Partnership. Effective upon approval by the Board on the date set forth above, these Guidelines will supersede the previously existing corporate governance guidelines of the Board in their entirety. These Guidelines set forth certain goals and expectations of the Board, but are not intended to affect the Board’s obligations or authority under the Partnership Agreement, the LLC Agreement, the Omnibus Agreement (as defined in the Partnership Agreement), the rules of the New York Stock Exchange (“NYSE”) or applicable laws and regulations. The NYSE has recognized the distinctive characteristics of limited partnerships in the application of its listing standards regarding governance. For example, the Partnership is excluded from the requirements of the NYSE Listed Company Manual (the “NYSE Manual”) that there be a majority of independent directors on the Board and that the Board have nominating/corporate governance and compensation committees. To the extent that these Guidelines conflict with any provision of the Partnership Agreement or the LLC Agreement, the provisions contained in such agreement shall prevail over these Guidelines. The Partnership shall display these Guidelines on its website and disclose, in the Partnership’s Annual Report on Form 10-K filed with the U.S. Securities and Exchange Commission (“SEC”), the website address and the fact that these Guidelines are posted on its website. The General Partner and the Partnership are referred to herein, collectively, as (“Sisecam Resources”).

2. **Functions of the Board.** As part of its overseeing of the management of the business and affairs of Sisecam Resources, the Board performs a number of specific functions, including:
 - (a) overseeing succession planning for the Chief Executive Officer and other key officers, if any;
 - (b) reviewing, approving and monitoring fundamental financial and business strategies and major corporate actions;
 - (c) reviewing the process for assessing the major risks facing Sisecam Resources and the options for their mitigation; and
 - (d) confirming that processes are in place that are reasonably designed to maintain the integrity of the Partnership's financial statements, and promoting compliance with laws and regulations applicable to Sisecam Resources and its directors, officers and employees.

3. **Responsibilities of the Board.** The function of the Board is to provide guidance regarding the activities of Sisecam Resources through the exercise of the business judgment of each individual director to act in what he or she believes to be in the best interests of the Partnership. In discharging that obligation, each member of the Board shall be entitled to rely upon the advice or opinion of legal counsel, accountants, appraisers, management consultants, investment bankers and other consultants and advisers selected by the director as to matters that the director reasonably believes to be within such person's professional or expert competence. Additionally:
 - (a) Each director will make every reasonable effort to attend each Board and applicable committee meeting.
 - (b) To the extent practicable, a meeting agenda and materials related to agenda items will be provided prior to all meetings, and each director will make every reasonable effort to prepare in advance of each meeting.
 - (c) Each director will actively participate in each meeting of the Board and each applicable committee.
 - (d) Each director will hold in confidence non-public information obtained as a director and agrees to comply with the obligations and terms set forth in the Sisecam Resources' Insider Trading Policy.
 - (e) The Board believes that management speaks for Sisecam Resources. The Chief Executive Officer is ultimately responsible for all communications with the media, financial community, or other external entities pertaining to the affairs of Sisecam Resources. Directors should refer any inquiries from such entities to the Chief Executive Officer for handling. Individual Board members may, from time to time, meet or otherwise communicate with various constituencies that are

involved with Sisecam Resources, but it is expected that Board members would do

this with the knowledge of management, and, in most instances, at the request of management.

- (f) Each director will be familiar with, and will comply with, the terms of Sisecam Resources' Code of Conduct, including applicable rules regarding trading in the Partnership's securities and resolving conflicts of interest. If an actual or potential conflict of interest arises for a director, the director shall promptly inform the Chairman of the Board. All directors will recuse themselves from any discussion or decision affecting their personal, business, or professional interests; provided, however, that any conflict of interest involving the General Partner or any of its affiliates, on the one hand, and the Partnership, any group member or any partner, on the other hand, may be resolved as described in Section 7.9 of the Partnership Agreement.
- (g) The Board will make available its individual expertise to assist Sisecam Resources when called upon by the management of Sisecam Resources.

4. **Orientation and Continuing Education for Directors.** Sisecam Resources is committed to providing an initial orientation to board service and the opportunity and resources for continuing education for such additional corporate governance and business-related issues as may be appropriate.

5. **Board Composition.**

- (a) Director Selection and Qualification.
 - (i) Pursuant to a unitholders and operating agreement (the "New Resources Operating Agreement") by and among Sisecam Chemicals USA Inc. ("Sisecam USA"), Ciner Enterprises Inc. ("Ciner Enterprises") and Sisecam Chemicals Resources LLC ("New Resources"), the board of directors of the General Partner shall consist of six designees from Sisecam USA, two designees from Ciner Enterprises and three independent directors for as long as the General Partner is legally required to appoint such independent directors. Directors are selected by the member or members of the General Partner in accordance with the LLC Agreement and the New Resources Operating Agreement. As of the effective date of these Guidelines, (x) Sisecam Chemicals Wyoming LLC ("New Wyoming") acts as sole member of the General Partner, (y) New Resources is the sole member of New Wyoming and (z) Sisecam USA and Ciner Enterprises own 60% and 40% of the outstanding units in New Resources, respectively. As a result, through New Wyoming, as the sole member of the General Partner, Sisecam USA has the authority and ability to elect six Board members, Ciner

Enterprises has the ability to elect two Board members, and such parties have the ability to elect the independent directors for so long as the General Partner is legally required to appoint such independent directors, and, in each case, to assess the requisite skills and characteristics for such Board members. This assessment will include consideration of qualifications under applicable independence standards, background, diversity, personal characteristics and business experience, as well as the skill needs of Sisecam Resources. From time to time, the Board will review the qualifications and backgrounds of the current directors, as well as director-candidates, in addition to the overall composition of the Board. The Board's assessment will also include consideration of qualifications under applicable independence standards, background, diversity, personal characteristics and business experience, as well as the skill needs of Sisecam Resources. Based on such review, the Board may recommend to the General Partner any desirable changes, but, in accordance with the LLC Agreement and the New Resources Operating Agreement, only the member or members of the General Partner and New Resources (including Sisecam USA and Ciner Enterprises, as the case may be) shall have the ultimate right to appoint directors to the Board or adjust the number of director seats on the Board (subject to the limitation set forth in the LLC Agreement and New Resources Operating Agreement). Directors should notify the Chairman of the Board and the Corporate Secretary in writing of any determination to retire or resign.

- (ii) No member of the Board shall serve on so many other public or private company boards that his or her ability to devote the necessary time and attention to his or her duties to the Board or to affairs of Sisecam Resources would be compromised. Any director who is considering accepting an invitation to join the board of directors of any other entity shall notify the Chairman of the Board in writing in advance of accepting such invitation so as to enable the General Partner to make, in a timely manner, a determination as to whether there is an "interlocking directorate" for antitrust purposes or other conflict and to communicate such determination, and any related recommendation, to such director and to the Board.
- (b) Size of Board. The LLC Agreement provides that the Board shall consist of not more than eleven (11) nor less than three (3) members. The number of directors on the Board shall not be so large as to prevent the Board from functioning effectively as a body.
- (c) Term. Each director holds office until the earliest of his or her removal in accordance with the provisions of the LLC Agreement, death or resignation.

- (d) Leadership. The Board has no policy with respect to the separation of the offices of Chairman of the Board and Chief Executive Officer. The Board believes that this issue is part of the succession planning process and that it is in the best interests of Sisecam Resources for the Board to make an individualized determination when it elects a new Chief Executive Officer.
- (e) Change of Occupation/Business Association. It is the Board's view that any individual director who changes employment or responsibility while serving as a member of the Board should volunteer to resign from the Board via notice to the Chairman of the Board in writing. That does not necessarily mean that such director should leave the Board. Rather, this provides a procedure for the General Partner to review the continued appropriateness of Board membership under the changed circumstances. For the avoidance of doubt, a change in employment or responsibility includes, without limitation, a change in responsibility for a current employer, accepting a new directorship, trusteeship or similar position (for a public, for-profit private or governmental entity or for an advocacy group that may take positions relevant to Sisecam Resources' business) or service as a chair of a committee on any such board or other organization.

6. **Director Compensation Guidelines.** The Board establishes and administers Sisecam Resources' director compensation policies. The director compensation program is designed to attract experienced and qualified directors and provide appropriate compensation, in the form of cash and/or Partnership securities. The Board may engage independent compensation consultants, including legal counsel, to provide direct advice on emerging trends in director compensation and other compensation-related issues.

7. **Independent Directors.**

- (a) Subject to any phase-in periods permitted by applicable laws or regulations, the Board will have at least three (3) independent directors who are independent as defined under the applicable standards established by the NYSE, the SEC and applicable law. For a director to be considered an "Independent Director", the Board must affirmatively determine annually that he or she has no material relationship with Sisecam Resources (which for the purpose of this paragraph 7, includes any parent or subsidiary in a consolidated group with Sisecam Resources), either directly or as a partner, shareholder or officer of an organization that has a relationship with Sisecam Resources. This determination shall comply with the rules of the NYSE and SEC, as applicable.
- (b) A director will not be independent if:
 - (i) The director is, or has been within the last three (3) years, an employee of Sisecam Resources, or an immediate family member is, or has been within the last three (3) years, an executive officer, of Sisecam Resources.

- (ii) The director has received, or has an immediate family member who has received, during any twelve-month period within the last three (3) years, more than \$120,000 in direct compensation from Sisecam Resources, other than director and committee fees and pension or other forms of deferred compensation for prior service (provided such compensation is not contingent in any way on continued service).
 - (iii) (A) The director is a current partner or employee of a firm that is the Partnership's internal or external auditor; (B) the director has an immediate family member who is a current partner of such a firm; (C) the director has an immediate family member who is a current employee of such a firm and personally works on the Partnership's audit; or (D) the director or an immediate family member was within the last three (3) years a partner or employee of such a firm and personally worked on the Partnership's audit within that time.
 - (iv) The director or an immediate family member is, or has been with the last three (3) years, employed as an executive officer of another company where any of Sisecam Resources' present executive officers at the same time serves or served on that company's compensation committee.
 - (v) The director is a current employee, or an immediate family member is a current executive officer, of a company that has made payments to, or received payments from, Sisecam Resources for property or services in an amount which, in any of the last three (3) fiscal years, exceeds the greater of \$1 million, or 2% of such other company's consolidated gross revenues.
- (c) In assessing the independence of a director, the Board shall consider the materiality of contributions made by Sisecam Resources to any tax-exempt organization for which the director serves as an executive officer. The Partnership shall disclose such contributions if, within the last three (3) fiscal years, contributions from Sisecam Resources in any single fiscal year exceeded the greater of \$1 million or 2% of such tax-exempt organization's consolidated gross revenues.
- (d) Any relationship involving a director and Sisecam Resources that complies with the independence standards set forth above and is not otherwise a Related Person Transaction under the Related Persons Transaction Policy is deemed to be an immaterial relationship not requiring consideration by the Board in assessing independence.
- (e) For the above purposes, an "immediate family member" includes a person's spouse, parents, children, siblings, mothers and fathers-in-law, sons and daughters-in-law, brothers and sisters-in-law and anyone (other than domestic employees) who shares such person's home.

8. **Committees.** The Board currently maintains an Audit Committee and a Conflicts Committee. Each committee has the authority to, as it seems appropriate, engage independent external consultants and other advisers at the expense of Sisecam Resources. The Board will designate members of and chairs of the committees, taking into account the desires of the individual Board members and the suggestions of the Chief Executive Officer. The Board may, from time to time, appoint additional committees.
9. **Annual Self-Assessment.** The Board and the Audit Committee shall each conduct, lead or arrange an annual assessment of their respective effectiveness as required by applicable NYSE rules. As part of the review process, comments from all directors will be solicited. The performance assessment of the Audit Committee will be discussed with the full Board at least on an annual basis.
10. **Executive Sessions of Non-Management Directors.**
 - (a) The non-management directors will hold regular executive sessions without management in order to promote open discussion among the non-management directors. Such sessions shall occur at least annually. In the event that the nonmanagement directors include directors who are not independent under the listing requirements of the NYSE, then at least annually, there should be an executive session including only Independent Directors.
 - (b) Lead Independent Director shall be the presiding director for each executive session of the non-management directors and the Independent Directors. The presiding director may be contacted by mail or courier service c/o Sisecam Resource Partners LLC, Five Concourse Parkway, Suite 2500, Atlanta, Georgia 30328, Attn: Lead Independent Director.
 - (c) The non-management directors are the directors who are not employed by Sisecam Resources or any of its affiliates regardless of their independence status.
11. **Communications with Stakeholders.** Unitholders and any other interested parties may communicate directly with the non-management directors and Independent Directors by submitting a communication in an envelope marked “Confidential: Interested Party Communication with Directors” addressed to such non-management and/or independent members of the Board in care of the Secretary of the General Partner at:

Five Concourse Parkway
Suite 2500
Atlanta, Georgia 30328

The Partnership shall disclose in its Annual Report on Form 10-K filed with the SEC the method by which interested parties may communicate with the non-management directors and Independent Directors.

12. **Board Access to Management and Professional Advisors.**
- (a) Directors shall have full access to officers and employees of Sisecam Resources. While essential in order for directors to keep abreast of Sisecam Resources affairs, directors will use their discretion to ensure that their contacts with Sisecam Resources personnel are not disruptive to the business operations of Sisecam Resources. So far as appropriate, any such contact will be coordinated with the Chief Executive Officer.
 - (b) The Board welcomes regular attendance at each Board meeting of officers and other members of senior management of Sisecam Resources selected by the Chief Executive Officer. The Board encourages management to schedule presentations at Board meetings by managers who can provide additional insight into the items being discussed because of personal involvement in these areas or who have future potential that management believes should be given exposure to the Board.
 - (c) Sisecam Resources' primary outside attorneys, independent accountants and internal auditors shall be available to consult with and make presentations to the Board. Each committee of the Board may obtain advice and assistance from internal and external advisors (including independent counsel) as provided in their respective charters.
13. **CEO Evaluation and Succession.** The Board shall conduct an annual review of the Chief Executive Officer's performance and periodically shall identify and update qualities and characteristics for an effective Chief Executive Officer. The Board shall review a management succession plan, including succession in the event of an emergency or crisis, for the Chief Executive Officer and for other key officers, if any. The Chief Executive Officer should make available to the Board his or her recommendations and evaluations of potential successors for the Chief Executive Officer and other key positions, if any.
14. **Board and Committee Meetings.** Directors are expected, to the extent reasonably practicable to attend Board meetings and meetings of committees on which they serve, and to spend the time needed and meet as frequently as necessary to properly discharge their responsibilities. Information and data that are important to the Board's understanding of the business to be conducted at a Board or committee meeting should generally be distributed to the directors before the meeting, and directors should use their reasonable best efforts to review these materials in advance of the meeting.
15. **Lead Independent Director.** The Board may from time to time appoint a Lead Independent Director to preside at executive sessions of the independent directors of the Board. The Lead Independent Director, working with the committee chairs, sets agendas and leads the discussion of regular meetings of directors outside the presence of management, provides feedback regarding these meetings to the Chairman of the Board, and otherwise serves as liaison between the independent directors and the Chairman of the Board.